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TAXATION STATISTICS

1984 EDITION

STATISTIQUES FISCALES

EDITION 1984

Analyzing the Returns of
INDIVIDUALS for the
1982
TAXATION YEAR and
MISCELLANEOUS STATISTICS

Analyse des déclarations
des PARTICULIERS pour
L'ANNEE D'IMPOSITION
1982
et STATISTIQUES DIVERSES

REVENUE CANADA, TAXATION
REVENU CANADA, IMPÔT

1984
TAXATION STATISTICS

STATISTIQUES FISCALES DE 1984

Analyzing 1982 T1 Individual Tax Returns
and
Miscellaneous Statistics

Analyse des déclarations T1 d'impôt sur le revenu des particuliers pour 1982
et
statistiques diverses

THE HONOURABLE PERRIN BEATTY
Minister, Revenue Canada

L'HONORABLE PERRIN BEATTY
Ministre, Revenu Canada

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REVENUE CANADA, TAXATION
REVENU CANADA, IMPÔT

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This report was prepared under the co-ordination of C.Pelletier, Personal Taxation Statistics Section.

Computer processing of the data and programming were carried out at the Taxation Head Office, Ottawa under the direction of J.F. Cox, Statistical Programming Section. The chief programmer was B. Nakamura.

The transcription of required data from returns in the sample was co-ordinated by J. Dion, Personal Taxation Statistics Section. The transcription was carried out in the Taxation Centres of Revenue Canada, Taxation: Ottawa, Shawinigan, Winnipeg, Surrey, St. John's, Sudbury and Jonquière.

C. Pelletier de la section des Statistiques fiscales des particuliers a coordonné la préparation du présent rapport.

Le traitement informatique des données et la programmation ont été effectués au Bureau principal de l'impôt d'Ottawa sous la direction de J.F. Cox de la section de la Programmation des statistiques. Le programmeur en chef était B. Nakamura.

Les données requises sont tirées des déclarations de l'échantillon et la transcription de ces données a été coordonnée par J. Dion de la section des Statistiques fiscales des particuliers. La transcription a été effectuée dans les centres fiscaux de Revenu Canada, Impôt: Ottawa, Shawinigan, Winnipeg, Surrey, Saint-Jean (T.-N.), Sudbury et Jonquière.

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Note to Users:

This publication has been prepared to provide a comprehensible profile of the taxfiling public. To supplement the statistics in the publication, details of the methodology used in their collection as well as definitions and descriptions are provided within the text at the beginning of each Part of the book. When using these statistics, please consult the text for assistance in interpretation and analysis.

While Taxation Statistics presents a large portion of the statistics produced by Revenue Canada, Taxation, there are further unpublished tables which provide information by provinces, finer occupation levels, geographical levels, etc. These tables serve as an extension to Taxation Statistics and are available upon request. If the data requested are unavailable, we will consider extracting the information on a cost-recovery basis. Requests for income/tax statistics not available through this publication may be directed to us at:

Personal Taxation Statistics and Modelling,
Statistical Services Division,
Revenue Canada, Taxation,
875 Heron Road,
Ottawa, Ontario.
K1A 0L8
(613) 995-5616

To better fulfill the changing requirements of the users of Taxation Statistics, a survey of readers was conducted last year. So as to obtain a larger response base, we are repeating the survey again this year. If you have not already completed the questionnaire included in last year's publication, would you please complete the one included in this publication and return it in the post-paid self-adressed envelope. Any comments or suggestions are appreciated.

À tous nos lecteurs,

La présente publication vise à présenter un profil compréhensible de l'ensemble des déclarants. Comme complément aux statistiques qu'elle renferme, nous y avons inséré, au début de chaque partie, des précisions sur la méthodologie utilisée pour leur rassemblement, ainsi que des définitions et des descriptions. Pour l'interprétation et l'analyse de ces statistiques, nous vous invitons donc à consulter le texte correspondant.

Même si Statistiques Fiscales présente une grande partie des statistiques rassemblées par Revenu Canada, Impôt, il existe d'autres tableaux non publiés qui fournissent des renseignements par province, par niveau de profession, par localité, etc. Ces tableaux complètent la publication et vous pouvez les obtenir sur demande. Si les données que vous demandez ne figurent pas dans Statistiques Fiscales, nous pourrons les extraire de nos fichiers pour vous, moyennant certains frais. Vous pouvez envoyer vos demandes concernant des statistiques sur les revenus et l'impôt non fournies dans cette brochure à l'adresse suivante:

Statistiques et Modèles d'impôt sur
les particuliers,
Division des Services statistiques,
Revenu Canada, Impôt,
875, chemin Heron,
Ottawa, Ontario,
K1A 0L8.
(613) 995-5616

Pour mieux répondre aux besoins changeants des utilisateurs de Statistiques Fiscales, nous avons débuté, l'année dernière, une enquête auprès des lecteurs. Afin d'obtenir un plus grand nombre d'opinions, nous répétons l'enquête encore cette année. Si vous n'avez pas déjà rempli le questionnaire joint à la publication de l'année dernière, nous vous prions de remplir celui joint à la publication de cette année et de nous le renvoyer dans l'enveloppe affranchie et pré-adressée fournie. Il nous fera plaisir de recevoir vos observations ou vos suggestions.

PART 1

Description of Items and Tables

Summary Tables of Individual Statistics

Basic Tables of Individual Statistics

Descriptions of Items and Tables in Part I

PARTIE 1

Description des postes et des tableaux

Tableaux récapitulatifs des statistiques concernant les particuliers

Tableaux de base des statistiques concernant les particuliers

Descriptions des postes et des tableaux de la Partie I

Description of Items and 1982 Rate Structure

Statistical Sample and Coverage – An analysis of 1982 Individual Income Tax returns is presented in the Summary and Basic Tables of Part 1. The statistics have been compiled from a sample of returns. Several different sampling ratios and limits were used, based on Total Income.

The sample, as in the past, was selected by a sequential count by means of a computer. The sample is stratified using the following five items as characateristics of stratification:

(1) Source of income: either employment type, self-employment type or investment income.
(2) Urban Geographic areas: cities with similar population sizes have been grouped within each region, with the result that there are 15 urban groupings throughout the country.
(3) Rural Geographic areas: for each province or territory those locations not included in an urban grouping are sampled as a single area; thus giving 12 additional sampling areas. One additional grouping is provided for non-resident taxfilers.
(4) Tax Status: either taxable or non-taxable.
(5) Income Range: for taxable returns there are four ranges of total income and non-taxable there are three ranges of total income.

These characteristics define 3 X (13 + 15) X 7 = 588 regular strata. Two more strata are provided, one for taxfilers with unusually large incomes and one for taxfilers who for some reason do not fit into the other strata. Hence, there are 590 cells in total. In these cells, the sampling ratios range from 1:1 to 1:200 with lowest rates of sampling occurring in cells relating to employment type income in dense population areas of the provinces of Ontario and Quebec.

In aggregate, the total number of returns analyzed was 3.1% of the total number processed to January 26, 1984 as shown in the following:

Number of returns in universe	15,221,467
Number of returns in the sample	469,730

The sampling technique speeds up the analysis of the large volume of returns and has been found to be accurate in overall results; while the same degree of accuracy cannot be expected in very detailed analysis as in larger groups, heavier sampling ratios are applied in sparse areas and classifications in an attempt to strengthen these groups.

Source of Information – The capture of data used for statistical analysis of 1982 returns was conducted at the Taxation Data Centres. Data have been obtained from two sources: (1) Basic information captured from T1 returns for tax assessment purposes; (2) Additional items transcribed by statistical clerks from those returns selected for inclusion in the sample. The statistics are extracted from returns subsequent to their assessment. A portion of the returns are later re-assessed and any changes resulting from re-assessment are not taken into account in these

Description des postes et de la structure des taux de 1982

Échantillonnage et portée statistique – Les tableaux récapitulatifs et les tableaux de base de la Partie 1 contiennent l'analyse des déclarations d'impôt sur le revenu produites par les particuliers en 1982. Les statistiques ont été dressées d'après un échantillon de déclarations prélevé selon différents pourcentages et différentes limites, fondées sur le revenu total.

Comme par les années passées, l'échantillonnage résulte d'un dépouillement séquentiel effectué par ordinateur. L'échantillon est stratifié et caractérisé par les cinq éléments suivants:

(1) Source du revenu: revenu tiré d'un emploi, d'un travail autonome ou de placements.
(2) Régions géographiques urbaines: des villes à population semblable ont été groupées en régions urbaines afin d'obtenir 15 groupes urbains dans tout le pays.
(3) Régions géographiques rurales: pour chaque province ou territoire, les endroits non compris dans les régions urbaines sont compris dans un seul groupe, ce qui donne 12 zones d'échantillonnage supplémentaires. Un groupe additionnel est fourni pour les contribuables non-résidents.
(4) Statut fiscal: imposable ou non imposable.
(5) Palier de revenu: pour les déclarations imposables, il y a quatre paliers de revenu total et pour les déclarations non imposables, il en existe trois.

Ces caractéristiques (3 X (13 + 15) X 7) définissent 588 strates régulières. Deux autres strates sont fournies, une pour les contribuables avec des revenus particulièrement élevés et une pour les contribuables qui pour une raison quelconque, ne peuvent être inclus dans les autres strates. Donc, il y a un total de 590 cellules. Dans ces cellules, les coefficients d'échantillonnage varient de 1:1 à 1:200, les plus bas se situant dans les cellules de revenus tirés d'emplois dans les régions à population dense de l'Ontario et du Québec.

Globalement, le nombre de déclarations analysées constituait 3.1 % du nombre total de déclarations traitées jusqu'au 26 janvier 1984, soit:

Nombre de déclarations analysées	15 221 467
Nombre de déclarations de l'échantillon	469 730

L'échantillonnage accélère l'analyse du grand nombre de déclarations produites et on a constaté qu'il donnait des résultats d'ensemble exacts. Pour une analyse détaillée, on ne peut espérer obtenir des résultats d'ensemble aussi exacts dans un groupe peu populeux que dans un groupe très populeux. Pour remédier à ce fait, on utilise un taux d'échantillonnage plus élevé dans les régions et catégories comprenant peu d'individus.

Source de renseignements – Le prélèvement des données servant à l'analyse statistique des déclarations de 1982 a été dressé aux Centres des données fiscales. Les données proviennent de deux sources: (1) D'information de base tirée des déclarations de 1982 concernant les cotisations d'impôt; (2) De renseignements supplémentaires, transcrits par des employés de la statistique, provenant des déclarations de l'échantillon choisi. Les statistiques sont extraites des déclarations une fois celles-ci vérifiées. Une partie des déclarations fait l'objet d'une nouvelle

statistics. The tabulations contained within were computer generated. The source of the various statistical items is given below.

All forms referred to are for the 1982 taxation year. Two types of individual tax return forms were in use. The T1 Special form was for use by individuals filing only to receive tax credits or whose income was primarily employment income from which only usual deductions could be made. The T1 General form was for use by individuals whose tax affairs were more complicated; those who had self-employment income or capital gains or losses or dividend income; those who had less common deductions such as registered retirement savings plan or registered home ownership savings plan premiums; individuals wishing to claim exemptions for dependants other than a spouse or children, or wishing to transfer deductions from their spouse, etc. Various schedules were provided for use by individuals with certain types of income or non-standard exemption claims, etc. Facsimiles of these forms can be found in the Appendix at the back of this book.

Number of Returns (Items 1-3) – This refers to the number of T1 Special and T1 General returns filed for the taxation or calendar year 1982. Final date for filing without penalty was April 30, 1983. No cognizance is taken of second returns filed in amendment of an original. A return is considered "taxable" when a tax of a dollar or more is assessed; otherwise a return is "non-taxable".

Wages and Salaries (Item 4) – The amount reported under this heading is the wage or salary income together with taxable allowances and benefits, and Directors' Fees. The required information is the aggregate of amounts shown as "Total Earnings before Deductions", less any Commissions included in Total Earnings plus Directors' Fees. This figure is gross, the allowable expenses of employment being shown as Items 46 and 47.

Commissions from Employment (Item 5) – This item has been identified from the entry on page 1 "Commissions, if any, included in above total (Earnings)". The figure is gross, any allowable expenses claimed as a deduction from such income being included with Items 46 and 47.

Other Employment Earnings (Item 6) – This item consists of adult training allowances, net research grants, tips and gratuities and benefits received from Income Replacement Insurance plans as reported on this line of the return.

Family Allowance (Item 7) – This is the amount of taxable family allowance benefits reported in this area of the return.

Unemployment Insurance Benefits (Item 8) – This is the amount reported under this heading.

Old Age Pension (Item 9) – This is the amount reported as "Old Age Security Pension".

vérification ultérieure mais aux fins des statistiques, on ne tient compte d'aucun changement qui en résulte. Les tableaux contenus dans cette publication sont engendrés par un ordinateur.

Toutes les formules mentionnées concernent l'année d'imposition 1982. Deux genres de déclarations d'impôt sur le revenu des particuliers ont été distribués. La formule T1 Spéciale était destinée aux particuliers qui produisaient une déclaration dans le seul but de demander des crédits d'impôt ou dont les gains provenaient essentiellement d'un revenu d'emploi sur lequel seules les déductions habituelles étaient opérées. La formule T1 Générale était destinée aux particuliers dont la situation fiscale est plus complexe, notamment ceux qui tirent un revenu d'un travail indépendant, de gains ou de pertes en capital ou de dividendes, ceux qui ont droit aux déductions moins courantes comme celles qui visent les contributions à un régime enregistré d'épargne-retraite ou un régime enregistré d'épargne-logement, ceux qui désirent demander une exemption pour personnes à charge autres que le conjoint ou des enfants ou transférer des déductions admissibles au conjoint, etc. Diverses annexes ont été destinées à l'usage de particuliers tirant certains genres de revenu ou réclamant des exemptions non uniformes, etc. Des fac-similés de ces formules figurent à l'appendice dans la dernière partie de ce livre.

Nombre de déclarations (Postes 1-3) – Représente le nombre de déclarations T1 Générale et T1 Spéciale produites pour l'année d'imposition ou l'année civile 1982. La date ultime de production des déclarations sans encourir de pénalités était le 30 avril 1983. On n'a pas tenu compte des secondes déclarations produites à titre de modification d'une déclaration initiale. On considère comme déclaration «imposable» celle qui donne lieu à un impôt d'un dollar ou plus; autrement, une déclaration est «non imposable».

Salaires et traitements (Poste 4) – Le montant indiqué à ce poste est le revenu tiré de salaires ou traitements augmenté des allocations et prestations imposables et des jetons de présence d'administrateurs. Ce qui est indiqué, c'est le total des montants figurant sous la rubrique «Gains totaux avant déductions» moins toute commission comprise dans les gains totaux plus les jetons de présence d'administrateurs. Il s'agit de chiffres bruts, les dépenses déductibles d'emploi étant comprises aux postes 46 et 47.

Commissions d'emplois (Poste 5) – Ce poste a été tiré de la ligne de la page 1 intitulée «Commissions incluses, s'il y a lieu, dans les (gains) totaux ci-dessus». Il s'agit d'un montant brut, toutes dépenses déductibles réclamées en déduction du revenu étant comprises dans les montants inscrits aux postes 46 et 47.

Autres gains provenant d'un emploi (Poste 6) – Comme mentionné à la rubrique correspondante de la déclaration, le montant indiqué à ce poste comprend les allocations de formation professionnelle des adultes, le montant net des subventions à la recherche, les pourboires et les gratifications, et les bénéfices provenant d'un régime d'assurance salaire.

Allocations familiales (Poste 7) – Ce poste comprend les allocations familiales figurant sur la déclaration d'impôt.

Prestations d'assurance-chômage (Poste 8) – Il s'agit du montant déclaré sous cette rubrique.

Pension de sécurité de la vieillesse (Poste 9) – Il s'agit du montant déclaré comme «pension de sécurité de la vieillesse».

CPP or QPP Benefits (Item 10) – This is the amount reported on the line "Canada or Quebec Pension Plan benefits".

Other Pensions or Superannuation (Item 11) – This is the amount reported under this heading and includes all other pension income.

Net Business Income (Item 12) – The net business income is found on page 1 of the return under the heading "Income from Self-Employment". Gross business income is shown in Table 13.

Net Professional Income (Item 13) – This is the total of amounts shown on page 1 of the return as "Net Professional Income". Professional income is broadly defined as income received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified as "wages and salaries" under item 4. The main sources of professional income may be ascertained by examination of the professional occupations in Table 3. Gross professional income is shown in Table 13.

Net Commission Income (Item 14) – Information for this item has been picked up from page 1. Commission income is shown on a net basis, that is, after the deduction of expenses, except in Table 13 where gross commission is also shown.

Net Farming Income (Item 15) – The net farming income is found on the line "Farming Income" on page 1. Gross farm income is shown in Table 13.

Net Fishing Income (Item 16) – The net fishing income is found on the line "Fishing Income" on page 1 of the return. Gross fishing income is shown in Table 13.

Taxable Amount of Dividends (Item 17) – This is the actual amount of dividends received from taxable Canadian corporations plus one-half as reported for this type of income on the return. These are before deductions are made for carrying charges. The tax credits applicable to these dividends are shown in Item 62.

Included are amounts designated as "Dividends from taxable Canadian corporations" which form part of the income allocated under an employees' profit sharing plan, or received from an estate or trust or a personal corporation.

Bond Interest (Item 18) – This item represents amounts specified as bond or debenture interest in the Statement of Investment Income (Schedule 4) or Statement of Interest Income (Schedule 4S). Interest on "mortgages, notes, and other securities" is treated as mortgage interest.

Bank Interest (Item 19) – This is the total of all amounts specified as interest on bank or other deposits in the Statement of Investment Income (Schedule 4) or Statement of Interest Income (Schedule 4S). Unspecified interest reported on the return is also entered under this heading.

Prestations du RPC ou du RRQ (Poste 10) – Il s'agit du montant déclaré sous la rubrique «Prestations du Régime de pensions du Canada ou du Régime de rentes du Québec».

Autres pensions et pensions de retraite (Poste 11) – Il s'agit du montant inscrit sous cette rubrique et comprend tout autre revenu tiré de pensions.

Revenu net d'entreprise (Poste 12) – Le revenu net d'entreprise se trouve à la page 1 sous la rubrique «Revenu provenant d'un travail pour propre compte». Le revenu brut d'entreprise est indiqué au Tableau 13.

Revenu net de profession (Poste 13) – C'est le total des montants figurant à la page 1, sous la rubrique «Revenus professionnels». On peut le définir de façon générale comme étant le revenu tiré de l'exercice, par un contribuable à son propre compte, d'une profession libérale dans un but lucratif. Si un membre d'une profession libérale est employé à traitement annuel par une compagnie, un gouvernement ou une institution, sa rémunération relève du poste 4 «Salaires et traitements». On trouvera les principales sources de revenu provenant de professions libérales en examinant les occupations professionnelles au Tableau 3. Le revenu brut tiré de professions libérales est indiqué au Tableau 13.

Revenu net de commissions (Poste 14) – Les renseignements au sujet de ce poste ont été tirés de la page 1. Il s'agit du revenu net, c'est-à-dire du revenu après déduction des dépenses, sauf dans le Tableau 13, où les commissions brutes sont également indiquées.

Revenu net de l'agriculture (Poste 15) – Le revenu net de l'agriculture figure à la ligne intitulée «Revenus de l'agriculture» à la page 1. Le revenu brut provenant de l'agriculture est indiqué au Tableau 13.

Revenu net de la pêche (Poste 16) – Le revenu net de la pêche figure à la ligne intitulée «Revenus de la pêche» à la page 1. Le revenu brut provenant de la pêche se trouve au Tableau 13.

Montant imposable de dividendes (Poste 17) – Il s'agit du montant réel des dividendes reçus de corporations canadiennes imposables plus la moitié du montant inscrit sur la déclaration à l'égard de ce genre de revenu. Il s'agit du montant des dividendes avant déduction des frais financiers. Les crédits d'impôt qui s'appliquent à ces dividendes sont mentionnés au poste 62.

Sont également compris des montants désignés comme étant des «Dividendes de corporations canadiennes imposables» qui constituent une partie du revenu admissible en vertu d'un régime de participation des employés aux bénéfices, ou provenant d'une succession ou fiducie, ou d'une corporation personnelle.

Intérêt obligataire (Poste 18) – Représente les montants désignés comme étant l'intérêt obligataire dans l'«État des revenus de placements» (Annexe 4) ou dans l'«État des revenus en intérêts» (Annexe 4S). L'intérêt découlant «d'hypothèques, de billets ou d'autres titres» est assimilé à l'intérêt hypothécaire.

Intérêt bancaire (Poste 19) – Il s'agit du total de tous les montants stipulés comme étant l'intérêt sur les dépôts en banque ou autres dépôts dans l'«État des revenus de placements» (Annexe 4) ou dans l'«État des revenus en intérêts» (Annexe 4S). Les intérêts non précisés qui sont inscrits dans la déclaration figurent également sous cette rubrique.

Mortgage Interest (Item 20) – Mortgage interest is abstracted from the "Statement of Invesment Income" (Schedule 4) opposite the heading "Interest from Mortgages, Notes and Other Securities".

Income from Trusts (Item 21) – This includes any amounts reported, whether paid or accrued, under Investment Income as "Trusts". This does not include any portion of trust income consisting of "Dividends from taxable Canadian corporations".

Annuity Income (Item 22) – This includes the taxable portion only of Annuity Income as reported in the Statement of Investment Income (Schedule 4) or Statement of Interest Income (Schedule 4S), and also payments received under an income-averaging annuity contract reported on the "Other Income" line of Page 1.

Other Canadian Investment Income (Item 23) – This includes amounts of Investment Income shown as "Royalties" and "All other Canadian Investment Income". This will include income from a personal corporation except for any portion segregated as "Dividends from taxable Canadian corporations", derived from Schedule 4.

Foreign Investment Income (Item 24) – This is the total of amounts from foreign sources in the "Statement of Investment Income" (Schedule 4).

Net Rental Income (Item 25) – This is the total of amounts of net rental income reported on the "Rental Income" line on page 1. The gross is also shown in Table 13.

Net Taxable Capital Gains (Item 26) – This is the amount reported on Page 1 as "Taxable capital gains or allowable capital losses". This represents one-half the actual total capital gains or losses as reported in Schedule 2, with the amount of allowable loss limited to a maximum of $2,000. A further analysis of the sources of capital gains is shown in Table 16.

Miscellaneous Income (Item 27) – This includes any amounts shown on page 1 on the "Other Income" line except payments from income averaging annuity contracts (included with Item 22). Included are alimony or separation allowances received, scholarships, fellowships, bursaries and prizes for achievement, amounts received under a guaranteed annual wage plan.

Total Income Assessed (Item 28) – This is the aggregate of Items 4 to 27 inclusive. It differs from Total Income as shown on the tax return only in that allowable expenses have not been deducted from employment earnings but are shown below under "Deductions" as Items 46 and 47.

Basic Personal Exemption (Item 29) – This is the basic exemption of $3,560 which all taxpayers may claim.

Age Exemption (Item 30) – Included here is the $2,220 age exemption which may be claimed by persons aged 65 or over in 1982.

Married or Equivalent Exemption (Item 31) – This is an additional exemption of $3,110 which may be claimed by a married person if the spouse's net income in the year while

Intérêt hypothécaire (Poste 20) – L'intérêt hypothécaire est tiré de l'«État des revenus de placements» (Annexe 4) sous la rubrique «Intérêts d'hypothèques, de billets et d'autres titres».

Revenu de fiducies (Poste 21) – Comprend tous les montants, qu'ils soient versés ou accumulés, indiqués à titre de «Fiducies» sous la rubrique «Revenus de placements». Ceci ne comprend aucune partie du revenu de fiducies consistant en «Dividendes de corporations canadiennes imposables».

Revenu de rentes (Poste 22) – Comprend la fraction imposable seulement du revenu de rentes déclaré dans l'«État des revenus de placements» (Annexe 4) ou dans l'«État des revenus en intérêts» (Annexe 4S) de même que les sommes versées en vertu d'un contrat de rente à versements invariables déclarées à la ligne des «Autres revenus», à la page 1.

Autres revenus de placements canadiens (Poste 23) – Ceci comprend les revenus de placements qui figurent sous la rubrique «Redevances» et «Tous autres revenus de placements au Canada». Il s'agit également du revenu provenant d'une corporation personnelle, à l'exception de toute partie mise à part à titre de «Dividendes de corporations canadiennes imposables», le montant provient de l'annexe 4.

Revenus de placements étrangers (Poste 24) – C'est le total des montants provenant de sources étrangères déclarés dans l'«État des revenus de placements» (Annexe 4).

Revenu net de location (Poste 25) – Il s'agit du total des montants de revenu net de location, mentionné sous la rubrique «Revenus de location», à la page 1. Le montant brut est également indiqué au Tableau 13.

Montant net des gains en capital imposables (Poste 26) – Il s'agit du montant mentionné sous la rubrique «Gains en capital imposables ou pertes en capital déductibles» à la page 1. Ce montant représente la moitié du total des pertes ou gains en capital réels déclaré à l'Annexe 2. Toutefois, le montant des pertes déductibles ne doit pas dépasser 2 000 $. Une autre analyse des sources de gains en capital figure au Tableau 16.

Revenus divers (Poste 27) – Comprend tous montants figurant à la page 1 à la ligne intitulée «Autres revenus», à l'exception des sommes reçues en vertu d'un contrat de rentes à versements invariables (compris dans le poste 22). Sont également inclus les pensions alimentaires ou allocations de séparation, les bourses d'études, les bourses de perfectionnement, les bourses d'entretien et les prix couronnant les travaux, les montants touchés en vertu d'un régime de salaire annuel garanti.

Total du revenu imposé (Poste 28) – Il s'agit du total des montants des postes 4 à 27 inclusivement. Ces montants diffèrent du «Revenu total» indiqué sur la déclaration d'impôt en ce que les dépenses admissibles n'ont pas été déduites des traitements mais sont incluses aux postes 46 et 47 à titre de «déductions».

Exemption personnelle de base (Poste 29) – Il s'agit de l'exemption de base de 3 560 $ que tous les contribuables peuvent réclamer.

Exemption en raison d'âge (Poste 30) – Est compris ici l'exemption en raison d'âge de 2 220 $ que peuvent réclamer les personnes âgées de 65 ans ou plus en 1982.

Exemption de marié ou l'équivalent (Poste 31) – Il s'agit d'une exemption additionnelle de 3 110 $ que peut réclamer une personne mariée lorsque le revenu net de son conjoint au

married was not over $550 or by an unmarried person who may claim the equivalent of married exemption if he supported a relative whose income was not over $550, and who resided in the same dwelling. A reduced exemption may be claimed if the spouse's or dependant's net income was over $550 but not over $3,660.

Wholly Dependent Children (Item 32) – This is the amount of the exemption which may be claimed for each wholly dependent child. The maximum claim is $670 for children under age 18 and $1,220 for children age 18 or over.

Other Dependants Exemption (Item 33) – This is the amount claimed as spent in support of parents, grandparents, brothers or sisters, aunts or uncles resident in Canada not exceeding $670 if the dependant was under age 18 or $1,220 if the dependant was age 18 or over.

Personal Exemptions (Item 34) – This is the "Total Personal Exemptions" claimed on page 2 and is the aggregate of Items 29 to 33 inclusive. It includes the marital exemption, the exemptions for age and for dependants. The total is prorated to the period of residence in Canada.

CPP or QPP Contributions (Item 35) – This is the allowable deduction in respect of Canada or Quebec Pension Plan Contributions as shown on Page 2 of the T1 General return and Page 1 of the T1 Special return. The amount is net after subtracting any refund of contributions.

Unemployment Insurance Premiums (Item 36) – This is the amount deducted for premiums paid for unemployment insurance and withheld by the employer less any overpayment of premiums to be refunded.

Registered Pension Plan Contributions (Item 37) – This shows the amount deducted from wages and salaries in respect of contributions to a registered pension plan. This amount is designated as "Registered pension plan contributions".

Retirement Savings Plan Premiums (Item 38) – This shows the amount deducted from income in respect of premiums paid under a registered retirement savings plan. The amount is designated as "Registered retirement savings plan premiums".

Registered Home Ownership (Item 39) – This is the amount claimed as a deduction for the "Registered home ownership savings plan contributions" area on page 2 of the return.

Interest, Dividends and Capital Gains Deduction (Item 40) – This deduction is equal to the lesser of the eligible amount of interest, taxable dividend and capital gains income from Canadian sources (reported on Page 2 of the return) or $1,000.

Pension Income Deduction (Item 41) – This deduction is equal to the taxpayer's claim for the pension income deduction on Page 2 of the return.

Union and Professional Dues (Item 42) – This includes claims made on the line "Annual union, professional or like dues".

cours de l'année, pendant le mariage, n'a pas dépassé 550 $ ou que peut réclamer une personne non mariée pour le soutien d'un parent dont le revenu n'a pas dépassé 550 $ et qui habitait le même logis. Une exemption réduite peut être réclamée si le revenu net du conjoint ou de la personne à charge était supérieur à 550 $ mais n'excédait pas 3 660 $.

Enfants entièrement à charge (Poste 32) – C'est le montant de l'exemption qui peut être réclamée à l'égard de chaque enfant entièrement à charge. La réclamation maximale est de 670 $ pour les enfants de moins de 18 ans et de 1 220 $ pour ceux de 18 ans ou plus.

Exemptions pour autres personnes à charge (Poste 33) – C'est le montant de la réclamation au titre des dépenses d'entretien des parents, des grands-parents, des frères ou des soeurs, des tantes ou des oncles résidant au Canada. Cette exemption ne doit pas dépasser 670 $ si la personne à charge était âgée de moins de 18 ans ou 1 220 $ si elle était âgée de 18 ans ou plus.

Exemptions personnelles (Poste 34) – Il s'agit du «Total des exemptions personnelles» réclamées à la page 2 et qui représente l'ensemble des postes 29 à 33 inclusivement. Elles comprennent l'exemption de marié, l'exemption en raison d'âge, les exemptions pour des personnes à charge. Le total est établi proportionnellement à la période de résidence au Canada.

Cotisations au Régime de pensions du Canada (RPC) ou au Régime de rentes du Québec (RRQ) (Poste 35) – Il s'agit de la déduction admissible à l'égard des cotisations versées au Régime de pensions du Canada ou au Régime de rentes du Québec, comme il est indiqué à la page 2 de la déclaration T1 Générale et à la page 1 de la déclaration T1 Spéciale. On obtient le montant net après soustraction de tout remboursement de cotisations.

Primes d'assurance-chômage (Poste 36) – Il s'agit du montant déduit relativement aux primes versées à l'égard de l'assurance-chômage et retenu par les employeurs, moins tout paiement en trop de primes devant être remboursé.

Cotisations à un régime enregistré de pensions (Poste 37) – Fait voir le montant déduit des traitements et salaires à titre de contributions à un régime enregistré de pensions. Ce montant est désigné sous le titre «Cotisations à une caisse de pensions enregistrée».

Primes versées à l'égard d'un régime enregistré d'épargne-retraite (Poste 38) – Fait voir le montant déduit du revenu à l'égard des primes versées en vertu d'un régime enregistré d'épargne-retraite. Il s'inscrit à la ligne intitulée «Primes de régime enregistré d'épargne-retraite».

Régime enregistré d'épargne-logement (Poste 39) – Montant de la déduction demandée à la ligne «Contributions à un régime enregistré d'épargne-logement», à la page 2 de la déclaration.

Déduction pour intérêts, dividendes et gains en capital (Poste 40) – Cette déduction est égale au moins élevé des trois montants suivants: le montant éligible des intérêts, dividendes imposables et gains en capital de sources situées au Canada (déclaré à la page 2 de la déclaration) ou 1 000 $.

Déduction relative au revenu tiré d'une pension (Poste 41) – Cette déduction est égale au montant réclamé pour revenu tiré d'une pension figurant à la page 3 de la déclaration.

Cotisations syndicales et professionnelles (Poste 42) – Comprend les montants réclamés à la ligne intitulée «Cotisations annuelles syndicales, professionnelles ou semblables».

Education Deduction (Item 43) – This deduction as claimed on Page 2 is $50 for each month during which a student was in full-time attendance at an educational institution, and may be claimed by the student and/or a supporting individual.

Tuition Fees (Item 44) – This is the amount claimed on this line on Page 2 as a deduction. This deduction can be made by the student only. It cannot be transferred to a supporting individual.

Child Care Expenses (Item 45) – This is the amount of the claim for child care expenses as shown on Page 2. A further analysis of the item will be found in Table 15.

General Expense Allowance (Item 46) – This deduction is 3% of employment income up to a maximum of $500. Commission salesmen who are employees and are claiming expenses other than travel expenses are not entitled to claim this deduction.

Other Expenses of Employment (Item 47) – This is the amount of "Other Allowable Expenses" claimed as a deduction from "Total employment earnings" on Page 1. Included are travelling costs, costs of tools, supplies, etc. incurred in the course of employment, costs of meals and lodgings in the case of transport employees, expenses incurred by salesmen in earning commission income.

Disability Deduction (Item 48) – This $2,220 claim applies to persons who are blind at any time during the year and persons confined to a bed or wheelchair for a substantial time each day during any 12 month period ending in the year and may be claimed by the disabled individual and/or a supporting individual.

Standard Deductions (Item 49) – The Act permits a Standard Deduction of $100 from income in lieu of detailing specific claims for charitable donations and medical expenses. This item includes the amount claimed under this heading.

Medical Claims (Item 50) – The actual claim under the heading "Allowable Portion of Medical Expenses" is reported here. This represents the total medical expenses less 3% of net income.

Charitable Donations (Item 51) – This is the total of the allowable claims for "Charitable Donations". Charitable donations to a maximum of 20% of net income are an allowable deduction from net income if the claim is supported with receipts. Donations not allowed because of this limitation may be carried forward for up to five years.

Eligible Deductions Transferred From Spouse (Item 52) – This is the amount shown on page 2 of the return as "eligible deductions transferred from spouse". The amount includes any age, disability, education, pension, or interest, dividends and capital gains deductions transferred from the taxpayer's spouse.

Allowable Investment Loss (Item 53) – The allowable business investment loss is a deduction which commenced in 1979 and is the amount by which (1) the taxpayer's capital loss from the disposition of property that is a share of the capital stock of a

Déduction relative aux études (Poste 43) – Cette déduction mentionnée à la page 2 est de 50 $ pour chaque mois où un étudiant fréquentait à plein temps un établissement d'enseignement, et peut être réclamée par l'étudiant et(ou) par un particulier qui subvient à ses besoins.

Frais de scolarité (Poste 44) – Il s'agit du montant qui est réclamé à cette ligne de la page 2 à titre de déduction. Cette déduction peut être faite par l'étudiant seulement et ne peut être transférée à un particulier qui subvient à ses besoins.

Frais de garde d'enfants (Poste 45) – C'est le montant de la réclamation pour frais de garde d'enfants figurant à la page 2. Une autre analyse de ce poste se trouve au Tableau 15.

Allocation de frais généraux (Poste 46) – Cette déduction est égale à 3 % du revenu provenant d'un emploi jusqu'à concurrence de 500 $. Les vendeurs à commission qui sont des employés réclamant des dépenses autres que des frais de déplacement ne peuvent pas bénéficier de cette déduction.

Autres frais découlant d'un emploi (Poste 47) – Il s'agit du montant des «Autres frais déductibles» réclamés en déduction du «Total des gains provenant d'un emploi», à la page 1. Les frais suivants sont également compris: frais de voyage, coût des outils, des fournitures, etc. engagés dans le cours de l'emploi, coût des repas et du logement dans le cas des employés de compagnies de transport, de même que les dépenses supportées par les vendeurs à commission pour gagner leur revenu.

Déduction pour invalidité (Poste 48) – Cette déduction (2 220 $) concerne les personnes atteintes de cécité à quelque moment que ce soit pendant l'année et les personnes devant garder le lit ou demeurer dans un fauteuil roulant pendant la majeure partie de la journée au cours de toute période de 12 mois se terminant dans l'année et peut être réclamée par l'invalide et(ou) un particulier qui subvient à ses besoins.

Déductions uniformes (Poste 49) – La Loi accorde une «Déduction uniforme» de 100 $ du revenu en remplacement de montants détaillés réclamés au titre de «Dons de charité» et de «Frais médicaux». Ce poste comprend le montant réclamé sous cette rubrique.

Déductions pour frais médicaux (Poste 50) – Le montant effectivement réclamé sous la rubrique «Tranche déductible des frais médicaux» est indiqué ici. Il correspond au total des frais médicaux moins 3 % du revenu net.

Dons de charité (Poste 51) – C'est le total des montants déductibles au titre de «Dons de charité». Les dons de charité, jusqu'à concurrence de 20 % du revenu net, constituent une déduction admissible du revenu net s'ils sont appuyés de reçus. Les dons qui ne sont pas admis par suite de cette limite peuvent être reportés sur les cinq années suivantes.

Déductions admissibles transférées d'un conjoint à l'autre (Poste 52) – C'est le montant qui est à la page 2 de la déclaration sous «Déductions admissibles transférées d'un conjoint à l'autre». Le montant comprend toutes déductions relatives à l'âge, invalidité, études, déductions pour intérêts, dividendes et gains en capital, déductions relatives au revenu tiré d'une pension, qui sont transférées entre conjoints.

Perte déductible au titre d'un placement d'entreprise (Poste 53) – La perte déductible au titre d'un placement d'entreprise est une déduction, accordée pour la première fois en 1979, qui correspond à l'excédent de (1) la perte en capital d'un

Canadian controlled private corporation or is from a debt owing to the taxpayer by that corporation with whom the taxpayer is dealing at arm's length (other than a bankrupt corporation); exceeds (2) the amount of any increases in the adjusted cost base of the property disposed of relative to the rules respecting disposition of property to a controlled corporation.

While the amount deductible is calculated similar to the rules for other capital losses, these losses are first deducted from the current year income without regard to the $2,000 restriction applying to other capital losses.

Other Deductions (Item 54) – This item includes amounts claimed on this line of Page 2, consisting of moving expenses, carrying charges on investment income, alimony payments, and Canada Pension Plan contributions claimed in respect of personal employees of the taxpayer. The amount also includes non-capital business losses of other years, gifts to the crown and Unemployment Insurance benefit repayments from page 2 of the return.

Total Deductions (Item 55) – This is the aggregate of Items 35 to 54 inclusive.

Taxable Income Assessed (Item 56) – This is the amount taxable after deducting all exemptions and allowances. The income code used for the distribution by income classes is not based upon this figure but upon the total income, item 28. It should be noted that Workmen's Compensation Payments, Veteran's Allowances, Social Assistance, Guaranteed Income Supplement, Spouse's Allowance, Welfare Payments, Mother's Allowance and Lottery Winnings are not required to be reported and are not included in income.

Federal Tax Payable (Item 57) – This figure is the amount of Net Federal Income Tax Payable as computed by the Department. This is after deductions have been made for the Dividend Tax Credit of 22 2/3%, the 1982 Federal Tax Reduction, Foreign Tax Credits, the addition of 47% Surtax for persons not resident in Canada, and the Refundable Abatement of 16.5% of the "Basic Federal tax" for taxpayers who lived in Quebec on December 31, 1982.

Provincial Tax Payable (Item 58) – This is the amount of Provincial Tax Payable as computed by the Department. Persons resident on the 31st December, 1982, in a province other than Quebec are liable for Provincial Income Tax on income earned in the province of residence at the rate applicable for the province. Income earned in a province outside the province of residence is liable for Provincial Income Tax applicable to the province of residence, even if the province of residence is Quebec. These Provincial Income Taxes are collected by the Federal Government on behalf of agreeing provinces. The Province of Quebec collects its own income tax. The amounts shown as Provincial Tax Payable are after any deductions have been made for foreign tax credits or for provincial tax reduction but are not reduced by provincial tax credits.

contribuable provenant de la disposition d'un bien, qui est une action du capital-actions d'une corporation privée dont le contrôle est canadien, ou d'un montant qui lui est dû par une corporation avec laquelle il n'a pas de lien de dépendance (autre qu'une corporation en faillite), sur (2) le montant de toute augmentation du prix de base rajusté du bien qui a fait l'objet de la disposition en vertu des règles sur les dispositions de biens en faveur d'une corporation contrôlée.

Bien que le montant déductible soit calculé selon les règles applicables aux autres pertes en capital, les pertes au titre d'un placement d'entreprise sont d'abord déduites du revenu de l'année courante sans tenir compte de la limite de 2 000 $ qui s'applique aux autres pertes en capital.

Autres déductions (Poste 54) – Ce poste comprend les montants déduits à cette ligne de la page 2, c'est-à-dire, les frais de déménagement, les frais financiers sur le revenu de placements, les pensions alimentaires et les cotisations au Régime de pensions du Canada réclamées à l'égard des employés personnels d'un contribuable. Ce poste comprend aussi les pertes autres que des pertes en capital de d'autres années, les dons à la Couronne et les remboursements de prestations d'assurance-chômage provenant de la page 2 de la déclaration.

Total des déductions (Poste 55) – Il s'agit du total des postes 35 à 54 inclusivement.

Revenu imposable établi (Poste 56) – Il s'agit du montant imposable après déduction de toutes les exemptions et allocations. Le code de revenu utilisé pour la répartition par catégorie de revenu ne se fonde pas sur ce chiffre, mais bien sur le revenu total, poste 28. Il n'est pas nécessaire de déclarer les indemnités d'accidents du travail, les pensions d'invalidité de guerre, l'assistance sociale, le supplément de revenu garanti, les prestations de bien-être social, les allocations aux mères nécessiteuses et les gains de loteries, qui ne sont pas compris dans le revenu.

Impôt fédéral à payer (Poste 57) – C'est le montant d'impôt net sur le revenu à payer, calculé par le Ministère, une fois les déductions opérées relativement au dégrèvement pour dividendes de 22 2/3 %, de la réduction d'impôt fédéral en 1982, du dégrèvement pour impôts étrangers, de la surtaxe additionnelle de 47 % frappant les personnes ne résidant pas au Canada ainsi que l'abattement remboursable de 16,5 % de l'«impôt fédéral de base» pour les contribuables résidant au Québec le 31 décembre 1982.

Impôt provincial à payer (Poste 58) – C'est le montant d'impôt provincial à payer calculé par le Ministère. Les personnes, qui résidaient au 31décembre 1982 dans une province autre que le Québec, sont assujetties à l'impôt provincial sur le revenu portant sur le revenu gagné dans la province de résidence et au taux qui s'applique à cette province. Le revenu gagné dans une province autre que la province de résidence est assujetti à l'impôt provincial sur le revenu qui s'applique à la province de résidence, même si la province de résidence est le Québec. Ces impôts provinciaux sur le revenu sont perçus par le gouvernement fédéral au nom des provinces qui ont signé l'entente. La province de Québec perçoit son propre impôt sur le revenu. Les montants indiqués sous le titre «Impôt provincial à payer» ont été établis après l'application des dégrèvements pour impôts étrangers ou de la réduction d'impôt provincial, mais ils ne sont pas diminués par des crédits d'impôt provinciaux.

Total Tax Payable (Item 59) – This is the total of the amounts of Federal Tax Payable and Provincial Tax Payable. (Items 57 and 58).

Canada Pension Plan Contributions (Item 60) – This item covers the total contributions to the Canada Pension Plan payable by the individual on employment earnings and self-employed earnings. The figure is net of refunds of Canada Pension Plan Overpayment. Contributions to the Quebec Pension Plan are excluded from this item.

Basic Federal Tax (Item 61) – This is the amount of the Basic Federal Tax as calculated by the Department. It represents the Total Federal Income Tax on the taxable income plus any tax adjustments and less dividend tax credit. It is before deductions have been made for the 1982 tax reductions, adding Surtax for individuals not subject to Provincial Income Tax, Foreign Tax Credits, and the Refundable Quebec Abatement.

Dividend Tax Credit (Item 62) – This is the amount computed as allowable dividend tax credit, which is 22 2/3% of taxable amount of dividends from taxable Canadian corporations, not exceeding the total federal income tax after adjustments.

Investment Tax Credit (Item 63) – This is the amount deducted from the total tax as the allowable investment tax credit on page 4 of the return.

Child Tax Credit (Item 64) – This credit is available to all recipients of the Family Allowance. It is $343 per eligible child reduced by 5% of family net income over $26,330. Shown under this heading is the total amount allowed for this credit. A further analysis of this credit is given in Tables 17 and 18.

The 1982 Rate Structure:

The tax structure was revised in 1972 as a result of tax reform legislation with new personal exemptions and a new rate schedule being introduced. The old age security and social development tax were absorbed in the new rate schedule.

The 1982 rates of federal income tax will be found in Schedule 1 reproduced in the Appendix of this book "Facsimiles of 1982 Individual Income Tax Return Forms".

The provincial and territorial rates as a percentage of basic Federal Tax are as follows:

Newfoundland	59 %
Prince Edward Island	52.5%
Nova Scotia	56.5%
New Brunswick	55.5%
Ontario	48 %
Manitoba	54 %
Saskatchewan	51 %
Alberta	38.5%
British Columbia	44 %
Northwest Territories	43 %
Yukon	43 %

Impôt total à payer (Poste 59) – C'est le total des montants de l'«impôt fédéral à payer» et de l'«impôt provincial à payer». (Postes 57 et 58).

Cotisations au Régime de pensions du Canada (Poste 60) – Ce poste comprend le total des cotisations payables par les particuliers au Régime de pensions du Canada sur les gains provenant d'un emploi et sur les gains tirés d'un travail autonome. Le montant a été diminué des remboursements de paiements en trop versés au Régime de pensions du Canada. Les cotisations au Régime de rentes du Québec ne sont pas comprises dans le présent poste.

Impôt fédéral de base (Poste 61) – Il s'agit du montant d'impôt fédéral de base, calculé par le Ministère. Il représente le total de l'impôt fédéral sur le revenu frappant le revenu imposable, plus tout rajustement d'impôt et moins le dégrèvement pour dividendes. C'est le montant obtenu avant que les déductions à titre de réduction d'impôt en 1982, de surtaxe additionnelle imposée aux particuliers non assujettis à l'impôt provincial sur le revenu, de dégrèvement pour impôts étrangers et d'abattement du Québec remboursable ne soient ajoutées.

Dégrèvement au titre des dividendes (Poste 62) – C'est le montant calculé à titre de dégrèvement pour dividendes admissibles, qui est de 22 2/3 % de la fraction imposable des dividendes de corporations canadiennes imposables, ne dépassant pas le total de l'impôt fédéral sur le revenu après rajustements.

Dégrèvement pour impôts à l'investissement (Poste 63) – C'est le montant déduit de l'impôt total au titre des dégrèvements accordés à la page 4 de la déclaration.

Crédit d'impôt pour enfants (Poste 64) – Ce crédit est offert à tous les bénéficiaires d'allocations familiales. Il est de 343 $ par enfant admissible, moins 5 % de la fraction du revenu familial en sus de 26 330 $; Cette rubrique indique le montant total accordé pour ce crédit. Une autre analyse de ce crédit figure aux Tableaux 17 et 18.

Taux de l'impôt de 1982:

À la suite de la réforme fiscale, la structure de l'impôt a été révisée en 1972 de façon à prévoir de nouvelles exemptions personnelles et un nouveau barème de taux. L'impôt de sécurité de la vieillesse et l'impôt de progrès social ont été inclus dans le nouveau barème de taux.

Le taux de l'impôt fédéral sur le revenu pour 1982 figure à l'Annexe 1 de l'Appendice de la présente brochure, sous la rubrique «Fac-similés de formules de Déclarations d'impôt sur le revenu des particuliers de 1982».

Les taux provinciaux et territoriaux, comme un pourcentage de l'impôt fédéral de base, sont:

Terre Neuve	59 %
Île-du-Prince-Édouard	52.5 %
Nouvelle-Écosse	56.5 %
Nouveau-Brunswick	55.5 %
Ontario	48 %
Manitoba	54 %
Saskatchewan	51 %
Alberta	38.5 %
Colombie-Britannique	44 %
Territoires du Nord-Ouest	43 %
Yukon	43 %

The Federal-Provincial Fiscal Arrangements Act continued in effect with provincial taxes calculated as a percentage of Basic Federal Tax. For those provinces which made agreements under the Federal-Provincial Fiscal Arrangements Act, and on whose behalf the federal government agreed to collect the provincial income tax, a provincial income tax was levied. No provincial tax was collected by the federal government on behalf of the Province of Quebec which collects its own income taxes. Individuals not resident in Canada are required to add a surtax equal to 47% of their "Reduced Basic Federal Tax" because they are not subject to provincial income tax.

La Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces a été maintenue en vigueur; les impôts provinciaux sont calculés comme pourcentage de l'impôt fédéral de base. Un impôt provincial sur le revenu a été institué par les provinces ayant conclu un accord en vertu de la Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces et pour le compte desquelles le gouvernement fédéral a accepté de percevoir l'impôt provincial sur le revenu. Aucun impôt provincial sur le revenu n'a été perçu par le gouvernement fédéral pour le compte de la province de Québec, puisqu'elle administre son propre régime de perception. Les particuliers résidant hors du Canada sont tenus d'ajouter une surtaxe égale à 47 % de l'«Impôt fédéral de base réduit» parce qu'ils sont exonérés de l'impôt provincial sur le revenu.

Description of Basic Tables

GENERAL NOTE:

To ensure the confidentiality of taxfilers, two conditions may be applied to taxation statistics. In all tables, breakdowns with less than ten taxfilers do not show any figures in that breakdown. These figures are, however, included in all sub-totals and overall totals. Then, for tables where all returns and taxable returns are analyzed separately (Tables 2, 2A, 3, 3A, 4, 4A, 6, 6A, 8, 8A, 9, 9A), a check on the number of non-taxable filers is done. For the breakdowns with less than ten non-taxable filers, the number of taxfilers in that breakdown is rounded to the nearest ten for the all-returns table and the corresponding taxable-returns table. The appropriate subtotal and total counts are edited when necessary to guard against residule disclosure. The equivalent amounts are not edited.

TABLE 1 — GENERAL STATEMENT BY PROVINCE

This table consists of statistics on the major components of income and tax-related items by province. The figures for taxable and non-taxable returns are shown both separately and consolidated. *In this table, and only in this table, the allocation of returns by province or territory is on the basis of the province in which the residence of the taxfiler was located on 31st December 1982, as reported on the first page of the return* except in the case of multiple jurisdiction returns (i.e. returns of business men and professionals who earn income in more than one province) which are handled as all returns in other tables. If the individual filing the return resided outside of Canada on 31st December, his return, in this table, has been included with "Non-residents". In all other provincial tables, the allocation is on the basis of the taxfiler's address at the time of filing. The amounts of Federal Tax Payable, and Provincial Tax Payable, are as assessed.

TABLE 2 — ALL RETURNS BY INCOME CLASSES

In this table all returns are classified according to the size of total income assessed. Under each income class heading there are two columns. The first column indicates the occurrence or number of all returns which had the item in question and the second column indicates the dollar amount involved for the tax returns in the income class. Each income class contains returns with total income starting at the lower limit of the income range up to but not including the upper limit of the range. For example, the income class marked $1,500 to $2,000 includes all returns with total incomes of $1,500 or more up to but not including incomes of $2,000. Some returns with less than $3,500 income are taxable which requires an explanation since normally the exemptions are at least $3,560. This is possible in the case of: (1) returns filed by certain non-residents of Canada in respect of income from Canada which is not subject to personal exemptions; (2) individuals resident in Canada for only a part of a taxation year who are taxed upon income which they

Description des tableaux de base

REMARQUE GÉNÉRALE:

Pour sauvegarder la nature confidentielle des renseignements sur les contribuables, on a pu apporter certaines modifications dans les statistiques fiscales. Dans tous les tableaux, les subdivisions comptant moins de dix contribuables ne figurent pas dans les données indiquées mais celles-ci figurent néanmoins dans les totaux partiels et dans les totaux généraux. Ainsi dans le cas de tableaux où toutes les déclarations et les déclarations imposables sont analysées séparément (tableaux 2, 2A, 3, 3A, 4, 4A, 6, 6A, 8, 8A, 9, 9A), le nombre de contribuables non imposables est vérifié. Dans le cas d'une subdivision comptant moins de dix contribuables non imposables, le nombre de déclarants de la subdivision est arrondi à la dizaine la plus près pour le tableau de toutes les déclarations et pour le tableau correspondant des déclarations imposables. Les totaux et totaux partiels appropriés du nombre de contribuables sont aussi modifiés lorsqu'il est nécessaire de protéger la confidentialité des renseignements toutefois, les montants correspondants ne le sont pas.

TABLEAU 1 — ÉTAT GÉNÉRAL PAR PROVINCE

Ce tableau renferme des statistiques par province, sur les principaux éléments de revenu et de postes liés à l'impôt. Les statistiques sur les déclarations imposables et les déclarations non imposables sont données à la fois séparément et globalement. *Ce n'est que dans ce tableau que la répartition des déclarations par province ou territoire se fonde sur la province ou le territoire de résidence du déclarant au 31 décembre 1982, indiqué à la première page de sa déclaration;* cependant, il y a exception pour les déclarations à administrations multiples (par ex., les déclarations des personnes d'affaires et des membres de professions libérales gagnant leur revenu dans plus d'une province) qui sont traitées comme toutes les déclarations dans les autres tableaux. Si le contribuable résidait à l'extérieur du Canada au 31 décembre, sa déclaration a été attribuée, dans ce tableau, à la colonne «Non-résidents». Dans tous les autres tableaux qui font état de données par province, la répartition est faite d'après l'adresse du déclarant au moment où ce dernier a produit sa déclaration. Les montants d'«impôt fédéral à payer» et d'«impôt provincial à payer» correspondent aux cotisations établies.

TABLEAU 2 — TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

Dans ce tableau, toutes les déclarations sont classées d'après l'importance du revenu total établi. Chaque rubrique de catégorie de revenu comprend deux colonnes: la première indique le nombre de déclarations faisant état du poste en question et la seconde, le montant en dollars se rapportant aux déclarations d'impôt de cette catégorie de revenu. Dans chaque catégorie de revenu, le montant du revenu total commence à la limite inférieure du palier de revenu mais n'atteint pas la limite supérieure. La catégorie de 1 500 $ à 2 000 $, par exemple, comprend toutes les déclarations indiquant un revenu total de 1 500 $ à 2 000 $ exclusivement. Certaines déclarations qui font état d'un revenu inférieur à 3 500 $ sont imposables; il faut en expliquer la raison, puisque normalement les exemptions s'élèvent à au moins 3 560 $. Voici les cas où cela se produit: (1) certains non-résidents du Canada produisent une déclaration à l'égard du revenu gagné au Canada et n'ont pas droit aux exemptions personnelles; (2) les particuliers qui résident au

earned during their period of residence in Canada with their exemptions prorated to the same period and (3) certain returns which are taxable only in respect of lump sum pension payments which are excluded from the total income under transitional provisions of the Act. No taxable income is reported on such returns and the exemptions may exceed the total income recorded. A small portion of returns in the higher income classes may be classified as non-taxable. This can arise because of large deductions which may offset the current year's income. The most common of these include carrying charges, dividend and foreign tax credits, business or farm losses of earlier years, large charitable donations and allowable deductions from investment income. For similar data on taxable returns only, see Table 2A.

TABLE 2A — TAXABLE RETURNS BY INCOME CLASSES

In this table taxable returns are classified according to the size of total income assessed.

The definition of table content is as described for Table 2 which analyzes all returns.

TABLE 3 — ALL RETURNS BY OCCUPATION

In this table all returns are classified according to occupation. *Under each occupation group heading there are two columns: number and amount as described in Table 2. This classification is based in the main on the taxpayer's method of earning income rather than strictly on the type of work performed.* This procedure has been followed because the source of income has been found to be a systematic and uniform method of classification, whereas the descriptions supplied by many individuals are not uniform.

Professionals as classified here are *self-employed persons with professional fees as their principal source of income*. Professionals earning the major part of their income in the form of salary are classified as employees. As a result, the number of doctors, lawyers, etc. shown here is likely to be less than the number shown in professional directories. The classification "Other professionals" includes such professionals as nurses, physiotherapists, osteopaths, chiropractors, surveyors, veterinarians, and tax consultants. The large employee class has been subdivided according to whether the taxfiler is employed by a business, an institution or a school, or some form of government body. Employees of individuals or farmers and other employees who cannot be included elsewhere, are shown as "unclassified employees". Employees of Crown Corporations are shown as employees of businesses rather than as government employees. The classification "Teachers and professors" excludes non-teaching employees of schools and colleges. The classification "Salesmen" includes only those reporting "Commission Income from Self-Employment" as their principal source of income. Business proprietors or partners, with or without employees, are subdivided according to the type of business. A proprietor who conducts two different types of business is classified to the type which has the larger

Canada pendant seulement une partie de l'année d'imposition et qui sont imposés sur le revenu gagné pendant qu'ils résidaient au Canada doivent calculer au prorata leurs exemptions pour la même période; et (3) certains contribuables ne sont imposés que sur les paiements forfaitaires de pension qui sont exclus du revenu total en vertu des dispositions transitoires de la Loi. Aucun revenu imposable n'est indiqué dans ces déclarations et les exemptions peuvent être supérieures au revenu total déclaré. Une faible proportion des déclarations comprises dans les catégories de revenu plus élevé peuvent être classées comme non imposables. Cela se produit lorsque de grosses déductions réduisent le revenu de l'année courante. Les frais reportés, les dégrèvements au titre des dividendes et pour impôts étrangers, les pertes commerciales ou agricoles d'années antérieures, les gros dons de charité et les déductions admissibles du revenu de placement sont les déductions qui entrent le plus souvent en ligne de compte. Pour des données semblables sur les déclarations imposables seulement, se reporter au Tableau 2A.

TABLEAU 2A — DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

Dans ce tableau, les déclarations imposables sont classées selon l'importance du revenu total établi.

Le contenu de ce tableau est défini au Tableau 2 qui lui, analyse toutes les déclarations.

TABLEAU 3 — TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

Dans ce tableau, toutes les déclarations sont classées selon l'occupation du contribuable. *Chaque rubrique de groupe d'occupation comprend deux colonnes: la première indique le nombre de déclarations et la seconde le montant en dollars, comme c'est le cas au Tableau 2. Le classement se fonde principalement sur la façon dont le contribuable gagne son revenu, plutôt que sur le genre de travail qu'il fait.* Nous avons choisi ce genre de classement, car, à notre avis, la source de revenu est une méthode systématique et uniforme de classement, alors que la description que font plusieurs particuliers de leur travail ne l'est pas.

Les membres de professions libérales dont il est question ici *sont des personnes établies à leur compte dont la principale source de revenu consiste en des honoraires professionnels*. Les membres de professions libérales qui gagnent la plus grande partie de leur revenu sous forme d'un salaire font partie de la catégorie des employés. Ainsi, il est probable que le nombre de médecins, avocats, etc. indiqué dans ce tableau soit moindre que le nombre indiqué dans les répertoires de professions. La catégorie «Autres professions libérales» comprend les infirmières, physiothérapeutes, ostéopathes, chiropraticiens, arpenteurs, vétérinaires et fiscalistes. La vaste catégorie des employés a été subdivisée, selon que le déclarant est employé d'une entreprise, d'une institution ou école ou d'un organisme gouvernemental quelconque. Les personnes travaillant pour des particuliers ou des agriculteurs, de même que les employés ne pouvant être inclus dans une autre catégorie, figurent parmi les «Employés non classés». Les employés des sociétés de la Couronne sont classés comme employés d'entreprises et non comme «Employés du gouvernement fédéral». La catégorie «Instituteurs et professeurs» ne comprend pas le personnel non-enseignant des écoles et collèges. La catégorie des vendeurs ne comprend que les personnes qui déclarent un revenu de commissions d'un travail indépendant comme principale source de

gross. Individuals who derive the bulk of their income from the rental of real estate are shown as "property owners". Included in "Unclassified" are those whose principal source of income is alimony or certain miscellaneous types of incomes such as hunters, trappers and guides.

TABLE 3A — TAXABLE RETURNS BY OCCUPATION

In this table taxable returns are classified according to occupation. The definition of table content is as described for Table 3.

TABLE 4 — ALL RETURNS BY AGE AND SEX

In this table all returns are classified by sex within age groups. Under each sex category within an age group there are two columns: number and amount as described in Table 2. Age and sex are derived from information on the first page of the return. Returns with no reported date of birth are not analyzed separately but are included in the Grand Total. A more detailed age analysis is shown in Tables 9 and 9A.

TABLE 4A — TAXABLE RETURNS BY AGE AND SEX

In this table taxable returns are classified by sex within age groups. The definition of table content is as described for Table 4.

TABLE 5 — ALL RETURNS BY CITY OR PLACE OF RESIDENCE

In this table, returns are classified according to the address on the return at the time of filing. Taxable returns and all returns are presented in alternate columns. Eighty-eight major cities and towns have been selected for this table in accordance with definitions employed in the 1981 Census. Provincial, territorial and outside Canada totals are provided as well.

For the 1984 Edition, metropolitan areas are no longer being represented in this table in order to achieve consistency of locality definition throughout the publication.

This detailed analysis is only available for those cities in each province which are shown in the table. Where taxfilers reside outside the cities selected for this table, they have been included under the caption "Other Areas" within the province concerned.

Some Provincial Tax Payable is shown for residents of the Province of Quebec, even though the federal government does not collect provincial income tax on behalf of this province. These amounts represent tax collected on income earned in other provinces.

revenu. Les propriétaires ou associés d'entreprises, ayant des employés ou non, sont subdivisés selon le genre d'entreprise. Un propriétaire qui exploite deux différents genres d'entreprises est classé selon l'entreprise qui lui rapporte le revenu brut le plus élevé. Les particuliers dont le revenu provient surtout de la location de biens immobiliers sont regroupés sous le titre «Propriétaires d'immeubles». La catégorie «Non classés» comprend les contribuables dont la principale source de revenu est une pension alimentaire, ou ceux qui touchent divers genres de revenu notamment, les chasseurs, les trappeurs et les guides.

TABLEAU 3A — DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

Dans ce tableau, les déclarations imposables sont classées selon l'occupation du contribuable. Le contenu de ce tableau est défini au Tableau 3.

TABLEAU 4 — TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

Dans ce tableau, toutes les déclarations sont classées par groupes d'âge, selon le sexe. Chaque catégorie de sexe, dans un groupe d'âge donné, renferme deux colonnes: le nombre de déclarations et les montants dont elles font état, conformément à la description du Tableau 2. Les données sur l'âge et le sexe sont tirées des renseignements qui figurent à la première page de la déclaration. Les déclarations qui ne renferment aucune date de naissance ne sont pas analysées séparément, mais elles sont comprises dans le total global. Les Tableaux 9 et 9A donnent une analyse plus détaillée selon l'âge.

TABLEAU 4A — DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

Dans ce tableau, les déclarations imposables sont classées par groupes d'âge, selon le sexe. Le contenu de ce tableau est défini au Tableau 4.

TABLEAU 5 — TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

Dans ce tableau, les déclarations sont classées d'après l'adresse qui est indiquée sur la déclaration. Les déclarations imposables et toutes les déclarations sont présentées dans deux colonnes adjacentes. Ce tableau renferme des statistiques pour 88 villes principales qui ont été choisies en conformité avec les définitions utilisées dans le recensement de 1981. Les totaux pour les provinces, les territoires et l'extérieur du Canada sont aussi présentés.

Pour l'édition de 1984, les régions métropolitaines ne sont plus représentées dans cette table afin que les définitions de localité utilisées soient uniformes à l'intérieur de toute la publication.

Seul un certain nombre de villes dans chaque province ont fait l'objet d'une telle analyse détaillée. Les contribuables qui résident ailleurs qu'aux villes mentionnées dans cette table sont regroupés sous la rubrique «Autres endroits» de la province en question.

Ce tableau indique des montants d'«impôt provincial à payer» par des résidents de la province de Québec, bien que le gouvernement fédéral ne perçoive pas l'impôt provincial sur le revenu pour le compte de cette province. Ces montants représentent l'impôt perçu sur le revenu gagné dans d'autres provinces.

It should be noted that these statistics have been compiled from a sample of returns. Therefore, there will be some differences between this data and information tabulated in Summary Table 1 and those in Part 2, since the latter are compiled from our universe taxfiler master computer file.

TABLE 6 — ALL RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

This table provides a distribution by total income class of all returns, taxable and non-taxable, according to marital status for tax purposes and number of dependants. For tax purposes, a person is classified as married if either the married exemption or equivalent to married exemption is claimed. Otherwise, a person is classified as single. The number of dependants reflects the number of wholly dependent children and other dependants claimed for exemptions. However, the number does not include spouses or dependants claimed in order to establish married or equivalent exemptions.

There are some taxfilers who are taxed as married but whose incomes are less than the amount of the exemption allowed for a married person. These are persons whose spouses received income in excess of $550 but not over $3,660. The result is a reduced married exemption. For similar data on taxable returns only, see Table 6A.

Prior to the 1983 edition of Taxation Statistics, this table was Table 6A.

TABLE 6A — TAXABLE RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

This table provides a distribution by total income class of all taxable returns, according to marital status for tax purposes and number of dependants. The definition of table content is the same as that of Table 6. For similar data on all returns see Table 6.

Prior to the 1983 edition of Taxation Statistics, this table was Table 6.

TABLE 6B— ALL RETURNS BY MARITAL STATUS, SEX AND INCOME

In this table all returns both taxable and non-taxable are classified by sex, income and by *actual* marital status in addition to the classification by marital status for tax purposes. The information concerning actual marital status has been tabulated from the entry on page 1 of the tax return describing taxpayer's marital status as of December 31 of the taxation year. Analysis is presented for the groups "single", "married", "widowed or divorced" and "other". In this table, taxfiiers who are separated are included in "widowed or divorced".

TABLE 7 — ALL RETURNS BY PROVINCE AND INCOME

In this table the taxable returns and all returns for each province have been distributed by total income class. Allocation

Il est à noter que ces données sont tirées d'un échantillon. Ainsi, on remarquera certaines différences entre ces données et l'information provenant du Tableau Récapitulatif 1 et des tableaux de la Partie 2 puisque ces derniers découlent de notre fichier informatique comprenant tous les contribuables.

TABLEAU 6 — TOUTES LES DÉCLARATIONS SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU

Ce tableau classe toutes les déclarations imposables et non imposables d'après la catégorie de revenu total, l'état civil aux fins de l'impôt et le nombre de personnes à charge. Aux fins de l'impôt, une personne est considérée comme mariée si elle demande l'exemption de marié(e) ou l'équivalent de l'exemption de marié(e). Sinon, elle est classée comme célibataire. Le nombre de personnes à charge comprend le nombre d'enfants entièrement à charge et les autres personnes à charge pour lesquelles le contribuable demande une exemption, mais non son conjoint ou les personnes à sa charge pour lesquels il demande l'exemption de marié(e) ou l'équivalent de l'exemption de marié(e).

Il y a certains déclarants qui sont considérés comme mariés aux fins de l'impôt mais dont les revenus sont inférieurs au montant de l'exemption admise pour une personne mariée. Il s'agit de personnes dont le conjoint a reçu un revenu supérieur à 550 $ mais inférieur à 3 660 $. Dans ce cas, l'exemption de marié(e) est réduite. Le Tableau 6A renferme des données semblables sur les déclarations imposables seulement.

Avant l'édition de Statistiques Fiscales de 1983, ce tableau correspondait au tableau 6A.

TABLEAU 6A — DÉCLARATIONS IMPOSABLES SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU

Ce tableau classe les déclarations imposables d'après la catégorie de revenu total, l'état civil aux fins de l'impôt et le nombre de personnes à charge. Le contenu de ce tableau est défini au Tableau 6. Le Tableau 6 renferme des données semblables sur toutes les déclarations.

Avant l'édition de Statistiques Fiscales de 1983, ce tableau correspondait au Tableau 6.

TABLEAU 6B — TOUTES LES DÉCLARATIONS SELON L'ÉTAT CIVIL, LE SEXE ET LE REVENU

Dans ce tableau, toutes les déclarations, imposables et non imposables, sont classées d'après le sexe, le revenu et le véritable état civil du déclarant, en plus de son état civil aux fins de l'impôt. Les renseignements concernant le véritable état civil sont tirés de la section de la première page de la déclaration d'impôt qui donne l'état civil du contribuable au 31 décembre de l'année d'imposition. L'analyse porte sur les groupes «Célibataires», «Mariés», «Veufs ou divorcés» et «Non indiqué». Dans ce tableau, les déclarants séparés font partie de la catégorie «Veufs ou divorcés».

TABLEAU 7 — TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON LE REVENU

Dans ce tableau, les déclarations imposables et toutes les déclarations de chaque province sont classées par catégorie du

to a province is based on the taxfiler's address at the time of filing as reported on the first page of the tax return.

TABLE 8 — ALL RETURNS BY PROVINCE AND OCCUPATION

In this table all returns for a province have been distributed by occupational class. Allocation to a province is based upon the taxfiler's address at the time of filing. The definitions of occupational groups are the same as those of Table 3. For similar data on taxable returns only see Table 8A.

TABLE 8A — TAXABLE RETURNS BY PROVINCE AND OCCUPATION

In this table the taxable returns for a province have been distributed by occupational class. Allocation to a province is based upon the taxfiler's address at the time of filing. The definitions of occupational groups are the same as those of Table 3. For similar data on all returns see Table 8.

TABLE 9 — ALL RETURNS BY PROVINCE AND AGE

In this table all returns both taxable and non-taxable are arranged by the province of residence at the time of filing. Age is derived from date of birth on the first page of the return. Within each province, age breakdown is presented, beginning with "under 18" and running to "over 75", with a separate group for those whose age was unstated. Those living outside one of the ten provinces are included in the totals for Canada. For similar data on taxable returns only see Table 9A.

Prior to the 1983 edition of Taxation Statistics, this table was Table 9A.

TABLE 9A — TAXABLE RETURNS BY PROVINCE AND AGE

In this table the taxable returns are arranged by the province of residence. The content of this table is as defined in Table 9.

Prior to the 1983 edition of Taxation Statistics, this table was Table 9.

TABLE 10 — ALL RETURNS BY AGE, SEX AND INCOME

This table shows, for each of twelve age groups and for the total, the numbers and incomes for each sex by income groups for taxable returns and for all returns. "All returns" combines the figures for taxable and non-taxable returns.

The incomes referred to in this table are total incomes assessed.

revenu total. Le classement se fonde sur l'adresse du déclarant qui figure à la première page de sa déclaration d'impôt au moment de la production.

TABLEAU 8 — TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'OCCUPATION

Dans ce tableau, toutes les déclarations de chaque province sont classées par catégorie d'occupation. L'adresse du contribuable lors de la production de sa déclaration détermine la répartition faite à chaque province. Les groupes d'occupation sont définis au Tableau 3. Le Tableau 8A renferme des données semblables sur les déclarations imposables seulement.

TABLEAU 8A — DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'OCCUPATION

Dans ce tableau, les déclarations imposables de chaque province sont classées par catégorie d'occupation. L'adresse du contribuable lors de la production de sa déclaration détermine la répartition faite à chaque province. Les groupes d'occupation sont définis au Tableau 3. Le Tableau 8 renferme des données semblables sur l'ensemble des déclarations.

TABLEAU 9 — TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'ÂGE

Dans ce tableau, toutes les déclarations, imposables et non imposables, sont classées selon la province de résidence du déclarant lors de la production de sa déclaration. Les données sur l'âge sont tirées de la section de la date de naissance sur la première page de la déclaration. Pour chaque province, les données sont classées selon l'âge des contribuables, à partir des «Moins de 18 ans» jusqu'aux «Plus de 75 ans»; un groupe distinct renferme les données sur les déclarants dont l'âge n'est pas précisé. Les déclarants qui ne vivent pas dans l'une des dix provinces sont inclus dans les totaux pour le Canada. Le Tableau 9A renferme des données semblables sur les déclarations imposables seulement.

Avant l'édition de Statistiques Fiscales de 1983, ce Tableau correspondait au Tableau 9A.

TABLEAU 9A — DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'ÂGE

Dans ce tableau, toutes les déclarations imposables sont classées selon la province de résidence. Le contenu de ce tableau est défini au Tableau 9.

Avant l'édition de Statistiques Fiscales de 1983, ce tableau correspondait au Tableau 9.

TABLEAU 10 — TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET LE REVENU

Ce tableau indique, pour chacun des douze groupes d'âge et pour l'ensemble de ces groupes, le nombre de déclarations ainsi que le montant des revenus dont elles font état, selon le sexe et la catégorie de revenu, pour les déclarations imposables et pour toutes les déclarations. La rubrique «Toutes les déclarations» réunit les statistiques sur les déclarations imposables et non imposables.

Les revenus indiqués dans ce tableau correspondent au total du revenu établi.

TABLE 11 — ALL RETURNS BY AGE, SEX AND OCCUPATION

This table shows for each of twelve age groups and for the total, the numbers and the incomes received by each sex in the major occupational groups. "All returns" combines the figures for taxable and non-taxable returns. For the definitions of occupational groups, see Table 3.

TABLE 12 — ALL RETURNS BY OCCUPATION AND INCOME

This table shows the distribution of taxable returns and all returns for each of thirty-five occupational groups by ranges of total income. "All returns" combines the figures for taxable and non-taxable returns. For the definitions of occupational groups, see Table 3.

TABLE 13 — DISTRIBUTION OF GROSS AND NET INCOME BY PROVINCE

This table shows the amount of gross income reported by taxfilers and its relation to the net income reported in the tax returns.

Where the return is for a partner in a business or other type of enterprise, the partner's percentage share of the net income was recorded, and the corresponding share of the gross income of the partnership was used in compiling this table.

In some instances the gross income was not obtainable but in each case the net was extracted and identified as a "net", for which the corresponding gross was not available. However, in the cases where the capital cost allowance was reported the gross was estimated to be the sum of the net income and the capital cost allowance. In the final tabulation the gross income was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the gross for each specific type of income with the related net income within a province; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the unreported gross. The amount of capital cost allowance as specified in the Capital Cost Allowance schedule (Schedule 8) under the heading "Capital Cost Allowance for 1982", column 9, and, for farmers or fishermen, the total of the entries in column 6 of the separate schedule, has been accumulated and shown for each province and for each type of income in this table. As in the case of the gross income, the reported capital cost allowance is increased by an inflation factor to compensate for figures not originally available.

The capital cost allowance attributed to a partner is the total of the partner's claim in wholly owned assets, plus his share in the claim of the partnership.

Both taxable and non-taxable returns are included in this table. Returns with addresses outside Canada are included in the totals for Canada.

TABLEAU 11 — TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET L'OCCUPATION

Ce tableau indique, pour chacun des douze groupes d'âge et pour l'ensemble de ces groupes, le nombre de déclarations et le montant des revenus dont elles font état, selon le sexe et les principales catégories d'occupation. La rubrique «Toutes les déclarations» réunit les statistiques sur les déclarations imposables et non imposables. Les groupes d'occupation sont définis au Tableau 3.

TABLEAU 12 — TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LE REVENU

Ce tableau donne une répartition des déclarations imposables et de toutes les déclarations pour chacun des trente-cinq groupes d'occupation selon les paliers de revenu total. La rubrique «Toutes les déclarations» réunit les statistiques sur les déclarations imposables et non imposables. Les groupes d'occupation sont définis au Tableau 3.

TABLEAU 13 — RÉPARTITION DU REVENU BRUT ET DU REVENU NET PAR PROVINCE

Ce tableau indique le montant de revenu brut que déclarent les contribuables et le rapport qui existe entre celui-ci et le revenu net figurant dans les déclarations.

Lorsqu'il s'agit de la déclaration d'un associé dans une entreprise commerciale ou dans un autre genre d'entreprise, la part de revenu net de l'associé a été compilée, et la fraction correspondante du revenu brut de la société en nom collectif a été incluse dans les calculs dont fait état ce tableau.

Dans certains cas, il a été impossible d'obtenir le montant de revenu brut. Le revenu net a quand même été calculé et désigné comme revenu «net» pour lequel le revenu brut correspondant ne pouvait être obtenu. Cependant, dans les cas où une déduction pour amortissement a été demandée, le revenu brut est tenu comme le total du revenu net et de la déduction pour amortissement. Dans le calcul définitif, on a augmenté le montant du revenu brut pour tenir compte des chiffres qui n'avaient pu être obtenus à l'origine. Le pourcentage de cette augmentation a été calculé de la façon suivante: pour chaque genre de revenu donné, on a établi le rapport entre le revenu brut et le revenu net dans une même province; le revenu net auquel ne correspond aucun revenu brut a ensuite été augmenté selon le rapport obtenu, afin d'en arriver au revenu brut non déclaré. Dans ce tableau, on a réuni et réparti par province et par catégorie de revenu le montant de la déduction pour amortissement, indiqué à la colonne 9 «Déduction pour amortissement de 1982», de l'Annexe 8 et, dans le cas des agriculteurs et des pêcheurs, le total des montants figurant à la colonne 6 de l'annexe distincte. Comme dans le cas du revenu brut, la déduction pour amortissement est rajustée selon un coefficient d'inflation afin de tenir compte des chiffres ne pouvant être obtenus à l'origine.

La déduction pour amortissement attribuée à un associé correspond au total de la déduction de l'associé à l'égard des biens détenus en propriété exclusive plus sa part de la déduction relative à la société en nom collectif.

Ce tableau tient compte des déclarations imposables et non imposables. Les déclarations portant une adresse à l'extérieur du Canada sont comprises dans les totaux pour le Canada.

TABLE 14 — ALL RETURNS BY PERSONAL EXEMPTIONS AND INCOME CLASSES

In this table all returns taxable and non-taxable are distributed by income classes and allowed personal exemptions and the incomes of spouse and dependants are analyzed. The data have been tabulated from the "Claim for Personal Exemptions" on Page 2 of the return and also from the "Additional Personal Exemptions" on Schedule 6.

The items tabulated here have already been defined in the description of items 29 to 33 and items 43 and 48 earlier in the text. The following additional notes cover the treatment of personal exemptions in this table:

Non-residents and certain others not entitled to claim personal exemptions are excluded. Only those taxed as single and claiming the basic personal exemption are counted under the heading "Single – Basic Personal Exemption". Those claiming Age and Disability Exemptions are also included in the counts under either Single or Married or Equivalent Exemptions. Income of dependants are recorded only to a maximum of 5 dependants; if there are more than 5, the five largest incomes are recorded.

Persons claiming exemptions for wholly dependent children are dealt with separately under the $670 and $1,220 claims and these in turn are subdivided into those claiming the maximum or the reduced exemption. The $670 exemption is reduced if the dependant earns in excess of $2,320 and the $1,220 exemption is reduced if the dependant, 18 or older, earns in excess of $2,440. The number of returns claiming from one to 6 or more wholly dependent children is tabulated and placed in the second final column. From this amount the total number of dependants is tabulated and shown in the final column.

TABLE 15 — ALL RETURNS WITH ALLOWED CHILD CARE EXPENSES

In this table taxable returns and all returns taxable and non-taxable with allowed child care expenses in Schedule 5 are distributed by income class. Expenses may be claimed either by a working mother or by a father who was single, a widower, divorced or separated, or whose wife was infirm or in an institution. In each class the number of children claimed, total payments for care and allowable deductions for child care expenses are shown. Also shown are the number of taxfilers with allowed deductions under Limitation A, B, C or allowed the total amount of payments as described in Schedule 5.

TABLEAU 14 — TOUTES LES DÉCLARATIONS SELON LES EXEMPTIONS PERSONNELLES ET LES CATÉGORIES DE REVENU

Dans ce tableau, toutes les déclarations imposables et non imposables sont classées selon les catégories de revenu et les exemptions personnelles admises. On y retrouve une analyse des revenus du conjoint et des personnes à charge. Les données ont été tirées de la section «Demande d'exemptions personnelles» à la page 2 de la déclaration et de l'Annexe 6 «Exemptions personnelles supplémentaires».

Les définitions des postes qui y sont analysés correspondent à celles des postes 29 à 33 et des postes 43 et 48 dans le présent texte. Les observations supplémentaires suivantes expliquent comment les exemptions personnelles ont été traitées dans ce tableau.

Les non-résidents et certaines autres personnes n'ayant pas droit aux exemptions personnelles sont exclus. Seules les personnes imposées à titre de célibataire qui demandent l'exemption personnelle de base sont groupées sous la rubrique «Célibataire – Exemption personnelles de base». Les personnes qui demandent l'exemption en raison d'âge ou la déduction pour invalidité sont comprises soit sous la rubrique «Célibataire» ou «Exemption de marié ou l'équivalent». Les revenus des personnes à charge, jusqu'à concurrence de 5, y sont inscrits; s'il y en a plus de 5, seuls les cinq revenus les plus élevés entrent en ligne de compte.

Les demandes d'exemption pour des enfants entièrement à charge sont divisées en deux catégories distinctes de 670 $ et de 1 220 $, subdivisées en deux autres catégories, les demandes d'exemption maximum et les demandes d'exemption réduite. L'exemption de 670 $ est réduite si le revenu de la personne à charge dépasse 2 320 $ et l'exemption de 1 220 $ l'est si le revenu de la personne à charge, âgée de 18 ans ou plus, est supérieur à 2 440 $. Le nombre de déclarations faisant état de demandes d'exemption pour 1 à 6 enfants ou plus entièrement à charge est calculé et figure dans l'avant-dernière colonne. Le nombre total de personnes à charge est ensuite calculé et indiqué dans la dernière colonne.

TABLEAU 15 — TOUTES LES DÉCLARATIONS FAISANT ÉTAT DE FRAIS DE GARDE D'ENFANTS ADMISSIBLES

Ce tableau indique selon la catégorie de revenu, le nombre de déclarations imposables et de toutes les déclarations, imposables et non imposables, qui font état, à l'Annexe 5, de frais de garde d'enfants. Ces frais peuvent être déduits par une mère qui travaille ou un père qui est célibataire, veuf, divorcé ou séparé ou dont la femme est atteinte d'incapacité ou est placée dans une institution. Pour chaque catégorie, le nombre d'enfants inscrits, le total des sommes versées pour la garde d'enfants et les déductions admissibles de frais de garde d'enfants sont indiqués. On y retrouve également le nombre de déclarants dont les déductions sont admissibles selon les limites A, B, C ou dont le montant total des paiements, figurant à l'Annexe 5, est admissible.

TABLE 16 — ALL RETURNS WITH TAXABLE CAPITAL GAINS OR ALLOWABLE CAPITAL LOSSES

This table analyzes the principal sources of capital gain or loss as reported in Schedule 2, "Summary of Dispositions of Capital Property". The net gain or loss reported on the three major items – shares, real estate and bonds or other properties – are distributed by income class and broad occupation class. The remaining three items – information slips, personal use property and listed personal property – are here combined under the heading "All Other Gains or Losses". Total capital gain or loss from all sources has been segregated into gains and losses, and likewise for the taxable gain or allowable loss field. The total capital gain or loss of this table does not take into account the previous years' reserve that carried over, nor the current year reserve to be carried over into the future years. Therefore, the taxable capital gain cannot be calculated by taking one-half of the total capital gain of this table. Allowable capital losses are limited to $2,000 maximum in the current year as the excess may be carried over to reduce taxable capital gains and other income in future years.

TABLE 17 — CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN AND FAMILY NET INCOME CLASS

This table provides a distribution by total family net income class of all returns with an allowed child tax credit on Schedule 10, according to actual marital status and number of children eligible for the credit. The family net income is defined here as the aggregate of the net incomes of the claimant and the spouse (if applicable).

TABLE 18 — CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

This table provides a distribution by total family net income class of all returns with an allowed child tax credit on Schedule 10, according to province of residence. The family net income is defined as the aggregate of the net incomes of the claimant and the spouse (if applicable).

TABLEAU 16 — TOUTES LES DÉCLARATIONS FAISANT ÉTAT DE GAINS EN CAPITAL IMPOSABLES OU DE PERTES EN CAPITAL DÉDUCTIBLES

Dans ce tableau, on retrouve une analyse des principales sources de gains ou de pertes en capital déclarés à l'Annexe 2 «Sommaire des dispositions de biens en immobilisations». Les pertes ou les gains en capital nets déclarés aux trois principaux postes – actions, biens immeubles et obligations ou autres biens – sont classés par catégorie de revenu et par catégorie générale d'emploi. Les autres postes – gains ou pertes selon les feuillets de renseignements, biens à usage personnel et biens personnels désignés – sont groupés ici sous la rubrique «Tous autres gains ou pertes». Le total des gains ou des pertes en capital de toute provenance a été divisé en gains et pertes; il en est de même pour les gains imposables et les pertes déductibles. Le total des gains ou des pertes en capital qui figure dans ce tableau ne tient pas compte des réserves reportées des années antérieures, ni de la réserve de l'année courante qui sera reportée ultérieurement. Par conséquent, le gain en capital imposable ne peut être calculé en fonction de la moitié du total du gain en capital dont fait état ce tableau. Les pertes en capital déductibles sont limitées à un maximum de 2 000 $ dans l'année courante, puisque l'excédent peut être reporté ultérieurement en vue de réduire les gains en capital imposables et les autres revenus.

TABLEAU 17 — CRÉDIT D'IMPÔT POUR ENFANTS SELON L'ÉTAT CIVIL, LE NOMBRE D'ENFANTS ET LA CATÉGORIE DE REVENU NET DE LA FAMILLE

Ce tableau donne une répartition, selon la catégorie de revenu net total de la famille, de toutes les déclarations faisant état à l'Annexe 10 d'un crédit d'impôt pour enfants admissibles, d'après le véritable état civil et le nombre d'enfants admissibles. Le revenu net de la famille est défini ici comme le total des revenus nets du demandeur et de son conjoint, s'il y a lieu.

TABLEAU 18 — CRÉDIT D'IMPÔT POUR ENFANTS PAR PROVINCE, SELON LA CATÉGORIE DE REVENU NET DE LA FAMILLE

Ce tableau donne une répartition, selon la catégorie de revenu net total de la famille, de toutes les déclarations faisant état à l'Annexe 10 d'un crédit d'impôt pour enfants d'après la province de résidence. Le revenu net de la famille est défini comme le total des revenus nets du demandeur et de son conjoint, s'il y a lieu.

Summary Tables of Individual Statistics

These Summary Tables are based upon taxable and all income tax returns.

Tableaux récapitulatifs des statistiques concernant les particuliers

Ces tableaux récapitulatifs sont basés sur toutes les déclarations d'impôt et les déclarations imposables.

SUMMARY TABLE 1

RETURNS BY 100 SELECTED CITIES — 1982

Cities Arranged Alphabetically and Ranked in order of Average Income *Villes énumérées par ordre alphabétique et par rang selon le revenu moyen*	ALL RETURNS *TOUTES LES DÉCLARATIONS*					TAXABLE RETURNS *DÉCLARATIONS IMPOSABLES*		
	RANK *RANG*	Number of Returns *Nombre de déclarations*	Average Income *Revenu moyen*	Total Income *Revenu total* ($000)	Total Tax Payable *Impôt total à payer* ($000)	Number of Returns *Nombre de déclarations*	Average Income *Revenu moyen*	Total Income *Revenu total* ($000)
Barrie, Ont.	60	32,506	15,940	518,165	82,017	22,066	21,711	479,096
Beauport, Qué.	90	32,181	14,762	475,083	48,285	21,837	20,260	442,436
Belleville, Ont.	67	30,397	15,724	477,968	74,278	20,409	21,717	443,228
Brampton, Ont.	35	100,558	17,828	1,792,816	315,211	76,855	22,305	1,714,295
Brandon, Man.	96	31,625	13,695	433,117	61,711	18,646	20,252	377,635
Brantford, Ont.	82	51,188	15,051	770,465	115,591	34,496	20,524	708,023
Brossard, Qué.	22	30,765	18,947	582,923	70,507	22,714	24,560	557,876
Burlington, Ont.	6	71,308	20,485	1,460,813	271,757	52,543	26,444	1,389,488
Burnaby, B.C.—C.B.	21	89,789	18,973	1,703,584	292,954	68,401	23,600	1,614,284
Calgary, Alta.—Alb.	3	413,969	22,297	9,230,272	1,741,341	325,529	27,237	8,866,687
Cambridge, Ont.	79	50,777	15,187	771,198	118,135	35,618	20,054	714,318
Charlesbourg, Qué.	55	39,840	16,376	652,459	71,338	27,828	22,101	615,052
Chatham, Ont.	74	30,840	15,428	475,805	74,315	20,257	21,642	438,410
Chicoutimi, Qué.	83	35,693	15,043	536,964	56,114	22,758	21,784	495,778
Coquitlam, B.C.—C.B.	18	33,910	19,400	657,883	118,320	25,895	24,302	629,313
Cornwall, Ont.	95	31,386	13,831	434,130	65,865	19,283	20,377	392,937
Dartmouth, N.S.—N.-É.	57	49,812	16,288	811,380	139,830	34,802	21,907	762,424
Delta, B.C.—C.B.	7	44,437	20,434	908,061	166,052	33,041	26,270	868,002
Drummondville, Qué.	100	26,532	13,238	351,233	32,221	17,013	18,539	315,410
Edmonton, Alta.—Alb.	12	369,980	19,941	7,378,137	1,294,393	285,307	24,705	7,048,766
Etobicoke, Ont.	9	111,882	20,179	2,257,701	418,168	85,653	25,077	2,147,970
Fredericton, N.B.—N.-B.	70	37,525	15,662	587,741	95,636	28,313	19,901	563,481
Gatineau, Qué.	63	44,353	15,883	704,482	75,893	31,831	20,964	667,314
Gloucester, Ont.	13	34,840	19,902	693,419	126,491	26,655	25,104	669,158
Granby, Qué.	98	28,130	13,638	383,660	36,551	18,733	18,660	349,568
Guelph, Ont.	49	50,593	16,605	840,105	135,150	35,474	22,058	782,491
Halifax, N.S.—N.-É.	45	79,389	16,876	1,339,773	230,206	55,509	22,377	1,242,133
Hamilton, Ont.	62	198,643	15,908	3,160,123	508,991	134,585	21,815	2,936,015
Hull, Qué.	76	35,742	15,311	547,276	57,394	24,863	20,449	508,435
Jonquière, Qué.	73	31,988	15,453	494,324	51,282	20,372	22,568	459,756
Kamloops, B.C.—C.B.	34	42,152	17,899	754,513	127,797	29,604	23,960	709,334
Kelowna, B.C.—C.B.	56	47,506	16,356	777,026	118,529	31,624	22,305	705,404
Kingston, Ont.	50	57,368	16,570	950,598	154,816	38,652	22,853	883,319
Kitchener, Ont.	64	94,386	15,836	1,494,704	232,472	66,919	20,809	1,392,538
Lachine, Qué.	78	23,213	15,237	353,718	35,828	16,388	19,935	327,029
Langley, B.C.—C.B.	37	38,176	17,743	677,384	114,786	26,455	23,949	633,583
La Salle, Qué.	68	48,155	15,720	757,006	78,614	35,837	19,888	712,736
Laval, Qué.	51	166,262	16,512	2,745,348	302,487	118,199	21,849	2,582,626
Lethbridge, B.C.—C.B.	29	38,516	18,422	709,574	113,674	28,378	23,603	669,818
London, Ont.	46	168,447	16,839	2,836,503	463,888	118,894	22,288	2,650,016
Longueuil, Qué.	87	74,865	14,838	1,110,855	114,504	51,576	20,074	1,035,357
Markham, Ont.	2	65,689	23,814	1,564,318	309,636	49,873	29,927	1,492,575
Medicine Hat, Alta.—Alb.	33	26,813	18,171	487,221	78,745	19,345	23,648	457,473
Mississauga, Ont.	16	206,986	19,561	4,048,926	754,438	158,982	24,274	3,875,035
Moncton, N.B.—N.-B.	92	43,484	14,652	637,146	100,513	31,856	19,037	606,451
Montréal, Qué.	71	643,668	15,564	10,017,790	1,048,670	444,855	20,674	9,197,179
Montréal-Nord, Qué.	97	51,465	13,645	702,257	67,676	35,070	18,471	647,810
Moose Jaw, Sask.	59	23,820	16,240	386,837	61,627	16,576	21,685	359,457
Nanaimo, B.C.—C.B.	48	32,345	16,719	540,785	87,810	21,800	23,024	501,925
Nepean, Ont.	11	39,662	20,164	799,755	146,626	29,655	25,768	764,163
New Westminster, B.C.—C.B.	42	26,558	17,491	464,539	77,324	19,380	22,469	435,462
Niagara Falls, Ont.	84	46,032	14,976	689,420	105,243	29,411	21,285	626,041
North Bay, Ont.	80	33,414	15,139	505,879	79,201	21,434	21,752	466,234
North Vancouver, B.C.—C.B.	5	67,244	20,820	1,400,036	257,751	51,355	25,997	1,335,053
North York, Ont.	10	276,276	20,174	5,573,767	1,022,942	204,740	25,732	5,268,453
Oakville, Ont.	4	49,476	22,196	1,098,185	218,650	36,763	28,493	1,047,517
Oshawa, Ont.	47	76,318	16,767	1,279,628	214,348	54,060	22,327	1,207,011
Ottawa, Ont.	8	248,292	20,309	5,042,684	908,370	185,791	25,804	4,794,158
Peterborough, Ont.	77	46,678	15,307	714,508	107,711	31,146	21,075	656,403
Pickering, Ont.	19	26,542	19,270	511,486	93,925	20,185	24,305	490,601
Prince George, B.C.—C.B.	30	46,672	18,397	858,667	154,668	33,276	24,642	819,993
Québec, Qué.	65	109,011	15,771	1,719,267	179,924	74,069	21,348	1,581,294
Red Deer, Alta.—Alb.	25	34,257	18,640	638,557	106,615	25,755	23,465	604,350
Regina, Sask.	24	107,438	18,722	2,011,477	354,724	81,250	23,525	1,911,480
Repentigny, Qué.	32	22,516	18,200	409,810	48,635	16,392	23,933	392,316
Richmond, B.C.—C.B.	14	63,644	19,710	1,254,477	221,634	48,821	24,546	1,198,407
Richmond Hill, Ont.	17	24,772	19,509	483,299	86,666	18,658	24,540	457,869

TABLEAU RÉCAPITULATIF 1

DÉCLARATIONS — 100 VILLES CHOISIES — 1982

Cities Arranged Alphabetically and Ranked in order of Average Income *Villes énumérées par ordre alphabétique et par rang selon le revenu moyen*	ALL RETURNS *TOUTES LES DÉCLARATIONS*					TAXABLE RETURNS *DÉCLARATIONS IMPOSABLES*		
	RANK *RANG*	Number of Returns *Nombre de déclarations*	Average Income *Revenu moyen*	Total Income *Revenu total* ($000)	Total Tax Payable *Impôt total à payer* ($000)	Number of Returns *Nombre de déclarations*	Average Income *Revenu moyen*	Total Income *Revenu total* ($000)
Sarnia, Ont.	20	44,712	19,043	851,458	156,643	31,291	25,[illegible]	803,389
Saskatoon, Sask.	36	103,673	17,816	1,847,060	319,304	75,194	23,126	1,738,949
Sault-Ste-Marie, Ont.	54	53,470	16,408	877,361	145,929	35,896	22,967	824,459
Scarborough, Ont.	38	282,046	17,662	4,981,715	851,397	211,987	22,266	4,720,170
Sherbrooke, Qué.	94	50,243	14,584	732,771	72,233	33,371	19,968	666,353
St. Catharines, Ont.	52	78,563	16,507	1,296,868	211,569	52,302	23,005	1,203,213
St-Hubert, Qué.	86	36,836	14,888	548,421	56,590	25,468	20,276	516,394
St-Hyacinthe, Qué.	88	24,579	14,777	363,205	35,186	16,603	19,709	327,232
Saint John, N.B.—N.-B.	93	51,715	14,629	756,554	118,476	38,330	18,857	722,819
St. John's, Nfld., T.-N.	66	58,123	15,754	915,694	164,688	44,339	19,906	882,637
St-Laurent, Qué.	39	39,689	17,622	699,429	77,515	29,258	22,434	655,522
St-Léonard, Qué.	85	46,248	14,968	692,281	70,171	34,216	18,978	649,375
St. Thomas, Ont.	89	23,149	14,768	341,883	49,729	15,822	19,922	315,215
Ste-Foy, Qué.	27	46,050	18,471	850,615	103,622	32,700	24,547	802,693
Stoney Creek, Ont.	44	26,274	17,214	452,305	75,409	18,842	22,601	425,866
Sudbury, Ont.	69	58,581	15,708	920,221	145,684	38,238	22,211	849,336
Surrey, B.C.—C.B.	43	92,599	17,244	1,596,807	267,221	65,335	22,956	1,499,846
Sydney, N.S.—N.-É.	99	25,086	13,520	339,181	52,116	15,051	20,147	303,241
Thunder Bay, Ont.	41	76,921	17,575	1,351,897	232,370	54,196	23,435	1,270,106
Timmins, Ont.	61	29,078	15,913	462,730	79,144	18,904	22,861	432,180
Toronto, Ont.	31	751,474	18,253	13,717,263	2,434,308	536,500	23,978	12,864,278
Trois-Rivières, Qué.	75	35,115	15,420	541,495	57,024	22,957	21,664	497,347
Vancouver, B.C.—C.B.	15	300,544	19,654	5,907,158	1,039,134	220,363	25,252	5,564,771
Verdun, Qué.	91	37,327	14,672	547,671	55,500	25,329	19,878	503,503
Vernon, B.C.—C.B.	53	23,832	16,421	391,367	59,819	15,994	22,539	360,494
Victoria, B.C.—C.B.	28	145,386	18,440	2,680,997	426,498	106,669	23,523	2,509,181
Waterloo, Ont.	26	34,215	18,626	637,304	108,303	24,465	24,341	595,511
Welland, Ont.	81	29,738	15,108	449,297	69,484	19,437	21,277	413,575
West Vancouver, B.C.—C.B.	1	24,066	29,532	710,740	151,458	18,159	37,467	680,374
Whitby, Ont.	23	24,015	18,750	450,300	81,024	17,736	24,165	428,599
Windsor, Ont.	58	127,265	16,276	2,071,428	325,549	83,525	22,528	1,881,723
Winnipeg, Man.	72	415,714	15,479	6,434,910	1,051,549	273,429	21,480	[illegible],873,280
York, Ont.	40	67,139	17,590	1,181,017	198,443	50,454	22,117	1,115,930

Note: Beginning with the 1983 edition of Taxation Statistics, changes were made to this table to consider all cities separately. In prior editions, some cities had been grouped and presented under one locality name. As a result, a city in this table may refer to a different geographical area from the locality of the same name in prior editions.

It should be noted that the figures related to Langley and North Vancouver, B.C. represent those for the District Municipality as well as the city.

Cities included in this table have a population of 22,500 or more taxfilers for the 1982 tax year. Consequently, the average incomes here are not necessarily the 100 highest average incomes in Canada. Further information is available on these and other localities in Basic Table 5 and Geographic Tables 1 and 2.

The ranking in this table is based on the average income of all returns. The information was collected from our universe master file and is not from our sample used to tabulate statistics for the other tables. Therefore, there will be some differences between this data and information tabulated in Table 5.

Note: Depuis l'édition de Statistiques Fiscales de 1983, ce tableau a été modifié afin d'indiquer toutes les villes séparément. Dans des éditions antérieures, certaines villes avaient été regroupées et présentées sous le nom d'une seule localité. Par conséquent, le nom d'une ville qui figure sur ce tableau peut se rapporter à une région géographique différente de la localité portant le même nom dans des éditions antérieures.

Notez toutefois que les statistiques reliées à Langley et North Vancouver, C.B. représentent celles du District Municipal en plus de la ville elle-même.

Les villes incluses dans ce tableau sont celles avec une population de 22,500 et plus déclarants pour 1982. Conséquemment, les revenus moyens dans ce tableau ne sont pas nécessairement les 100 plus élevés au Canada. On peut obtenir d'autres informations sur ces villes et autres localités dans le Tableau de Base 5 et dans les Tableaux Géographiques 1 et 2.

Le rang dans ce tableau est établi selon le revenu moyen de toutes les déclarations. L'information a été tirée de notre dossier général et non de l'échantillon servant pour les autres tableaux, c'est pourquoi ce tableau est différent du Tableau 5.

SUMMARY TABLE 2 — *TABLEAU RÉCAPITULATIF 2*

ALL RETURNS BY INCOME CLASSES — 1982
TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENUE — 1982

INCOME CLASS BASED ON TOTAL INCOME / *CATÉGORIE DE REVENU D'APRÈS LE REVENU TOTAL*	NUMBER / *NOMBRE*	% of Grand Total Cumulative / *% cumulatif du total global*	INCOME—*REVENU* Total Income (In Millions) / *Revenu total (en millions)*	% of Grand Total Cumulative / *% cumulatif du total global*	Taxable Income (In Millions) / *Revenu imposable (en millions)*	FEDERAL TAX—*IMPÔT FÉDÉRAL* Federal Tax (In Millions) / *Impôt Fédéral (en millions)*	% of Grand Total / *% du total global*	% of Grand Total Cumulative / *% cumulatif du total global*	Effective Rate on Total Income / *Taux effectif sur le revenu total*	Effective Rate on Taxable Income / *Taux effectif sur le revenu imposable*
			$		$	$				
Loss and Nil - *Perte et Néant*	828,508	5.44	473.8-	.19-						
$ 1 to-à $1,000	602,737	9.40	279.8	.08-	.9					.51
1,000 to-à 1,500	231,368	10.92	289.4	.04	.8					.70
1,500 to-à 2,000	221,449	12.38	386.4	.19	1.6					.52
2,000 to-à 2,500	219,610	13.82	493.8	.38	1.6					1.02
2,500 to-à 3,000	243,917	15.42	673.0	.64	2.0				.01	2.01
3,000 to-à 3,500	244,097	17.03	794.0	.95	2.8	.1			.01	2.74
3,500 to-à 4,000	241,607	18.61	905.3	1.31	9.1	.2			.02	1.87
4,000 to-à 4,500	268,891	20.38	1,142.8	1.75	55.8	.2			.01	.30
4,500 to-à 5,000	263,978	22.12	1,253.3	2.24	122.5	.1			.01	.10
5,000 to-à 5,500	266,557	23.87	1,398.6	2.79	215.0	.4			.03	.20
5,500 to-à 6,000	283,758	25.73	1,631.3	3.43	339.8	1.1		.01	.06	.31
6,000 to-à 6,500	281,017	27.58	1,755.0	4.11	404.5	6.5	.02	.03	.37	1.60
6,500 to-à 7,000	280,011	29.42	1,891.2	4.85	504.6	17.3	.06	.09	.92	3.43
7,000 to-à 7,500	273,452	31.21	1,981.4	5.62	577.0	28.7	.10	.20	1.45	4.97
7,500 to-à 8,000	264,523	32.95	2,049.2	6.42	640.4	39.3	.14	.34	1.92	6.14
8,000 to-à 8,500	264,649	34.69	2,183.8	7.28	745.3	53.4	.19	.53	2.44	7.16
8,500 to-à 9,000	257,758	36.38	2,255.5	8.16	804.3	61.3	.22	.75	2.72	7.62
9,000 to-à 9,500	257,789	38.08	2,382.9	9.09	929.2	78.4	.28	1.04	3.29	8.44
9,500 to-à 10,000	255,223	39.75	2,487.8	10.06	1,020.6	93.5	.34	1.38	3.76	9.16
10,000 to-à 10,500	252,267	41.41	2,584.9	11.07	1,112.5	108.3	.39	1.77	4.19	9.73
10,500 to-à 11,000	237,782	42.97	2,555.6	12.07	1,130.9	115.0	.42	2.18	4.50	10.17
11,000 to-à 11,500	249,823	44.61	2,810.7	13.16	1,310.1	140.1	.51	2.69	4.99	10.70
11,500 to-à 12,000	230,924	46.13	2,713.1	14.22	1,287.6	142.0	.51	3.20	5.23	11.03
12,000 to-à 12,500	233,449	47.67	2,857.6	15.34	1,417.1	163.5	.59	3.79	5.72	11.54
12,500 to-à 13,000	227,314	49.16	2,898.1	16.47	1,477.8	176.1	.64	4.43	6.08	11.92
13,000 to-à 13,500	225,563	50.64	2,988.7	17.64	1,588.6	196.2	.71	5.14	6.57	12.35
13,500 to-à 14,000	222,275	52.10	3,054.8	18.83	1,638.6	206.0	.74	5.88	6.74	12.57
14,000 to-à 14,500	217,411	53.53	3,096.9	20.04	1,723.0	223.7	.81	6.69	7.22	12.98
14,500 to-à 15,000	228,233	55.03	3,366.3	21.35	1,900.2	251.6	.91	7.60	7.47	13.24
15,000 to-à 15,500	216,382	56.45	3,298.7	22.64	1,865.6	248.9	.90	8.50	7.55	13.34
15,500 to-à 16,000	207,745	57.82	3,271.4	23.92	1,889.8	257.6	.93	9.43	7.87	13.63
16,000 to-à 16,500	206,875	59.17	3,361.7	25.23	1,962.3	271.5	.98	10.41	8.08	13.84
16,500 to-à 17,000	208,426	60.54	3,491.1	26.60	2,071.2	291.7	1.05	11.47	8.36	14.08
17,000 to-à 17,500	197,253	61.84	3,401.8	27.92	2,042.5	291.4	1.05	12.52	8.57	14.27
17,500 to-à 18,000	187,052	63.07	3,319.4	29.22	2,003.2	287.6	1.04	13.56	8.67	14.36
18,000 to-à 18,500	186,477	64.29	3,402.2	30.55	2,075.1	301.5	1.09	14.65	8.86	14.53
18,500 to-à 19,000	182,848	65.50	3,428.6	31.89	2,110.6	310.5	1.12	15.77	9.06	14.71
19,000 to-à 19,500	179,378	66.67	3,452.2	33.24	2,155.5	320.6	1.16	16.93	9.29	14.87
19,500 to-à 20,000	176,557	67.83	3,486.8	34.60	2,180.7	325.8	1.18	18.11	9.34	14.94
20,000 to-à 20,500	168,596	68.94	3,413.0	35.93	2,172.4	329.2	1.19	19.30	9.64	15.15
20,500 to-à 21,000	165,358	70.03	3,431.4	37.27	2,195.5	336.2	1.22	20.52	9.80	15.31
21,000 to-à 21,500	164,996	71.11	3,506.5	38.64	2,252.0	346.3	1.25	21.77	9.87	15.38
21,500 to-à 22,000	157,352	72.15	3,422.4	39.98	2,223.4	346.8	1.25	23.02	10.13	15.60
22,000 to-à 22,500	157,875	73.18	3,512.8	41.35	2,282.4	358.6	1.30	24.32	10.21	15.71
22,500 to-à 23,000	148,466	74.16	3,377.1	42.67	2,223.1	351.1	1.27	25.59	10.40	15.79
23,000 to-à 24,000	290,669	76.07	6,830.6	45.33	4,532.2	727.0	2.63	28.21	10.64	16.04
24,000 to-à 25,000	282,543	77.92	6,921.1	48.04	4,633.3	755.1	2.73	30.94	10.91	16.30
25,000 to-à 26,000	267,031	79.68	6,808.2	50.69	4,595.2	757.2	2.74	33.68	11.12	16.48
26,000 to-à 27,000	257,406	81.37	6,820.5	53.36	4,644.8	778.9	2.82	36.50	11.42	16.77
27,000 to-à 28,000	238,728	82.94	6,563.5	55.92	4,496.9	762.6	2.76	39.25	11.62	16.96
28,000 to-à 29,000	226,705	84.43	6,458.5	58.44	4,466.7	768.7	2.78	42.03	11.90	17.21
29,000 to-à 30,000	197,961	85.73	5,838.1	60.72	4,055.1	705.8	2.55	44.58	12.09	17.40
30,000 to-à 32,500	436,029	88.59	13,608.1	66.04	9,601.1	1,709.0	6.18	50.76	12.56	17.80
32,500 to-à 35,000	353,592	90.92	11,908.5	70.69	8,534.7	1,566.1	5.66	56.42	13.15	18.35
35,000 to-à 37,500	263,514	92.65	9,536.3	74.41	6,906.4	1,280.8	4.63	61.05	13.43	18.55
37,500 to-à 40,000	215,699	94.06	8,346.5	77.67	6,126.7	1,155.8	4.18	65.23	13.85	18.87
40,000 to-à 45,000	287,768	95.96	12,159.2	82.42	9,040.8	1,747.6	6.32	71.55	14.37	19.33
45,000 to-à 50,000	177,785	97.12	8,409.0	85.70	6,369.3	1,265.7	4.58	76.12	15.05	19.87
50,000 to-à 60,000	181,531	98.32	9,870.0	89.56	7,668.4	1,532.1	5.54	81.66	15.52	19.98
60,000 to-à 70,000	89,387	98.90	5,758.7	91.80	4,559.5	938.1	3.39	85.05	16.29	20.57
70,000 to-à 80,000	48,380	99.22	3,609.9	93.21	2,862.7	620.7	2.24	87.29	17.19	21.68
80,000 to-à 90,000	29,785	99.42	2,519.1	94.20	1,980.4	455.7	1.65	88.94	18.09	23.01
90,000 to-à 100,000	20,443	99.55	1,936.8	94.95	1,521.8	362.6	1.31	90.25	18.72	23.83
100,000 to-à 150,000	41,313	99.82	4,918.1	96.87	3,832.7	964.9	3.49	93.74	19.62	25.18
150,000 to-à 200,000	12,646	99.91	2,172.0	97.72	1,629.6	456.7	1.65	95.39	21.03	28.03
200,000 to-à 250,000	5,380	99.94	1,194.3	98.19	890.1	254.3	.92	96.31	21.30	28.57
250,000 and over-*et plus*	8,992	100.00	4,638.1	100.00	3,113.8	1,020.8	3.69	100.00	22.01	32.78
TOTAL	15,220,863	100.00	256,089.4	100.00	160,731.7	27,664.4	100.00	100.00	10.80	17.21

Note: For further information see Tables 2, 2A, 7, 10, 12.

Remarque: Pour de plus amples renseignements, voir tableaux 2, 2A, 7, 10, 12.

Please note: This table is now an analysis by all returns rather than by taxable returns, as was done prior to the 1979 edition of Taxation Statistics.

A remarquer: Ce tableau représente maintenant une analyse considérant toutes les déclarations plutôt que seulement les déclarations imposables comme avant l'édition de Statistiques Fiscales de 1979.

SUMMARY TABLE 3 — *TABLEAU RÉCAPITULATIF 3*

ALL RETURNS BY OCCUPATION — 1982
TOUTES LES DÉCLARATIONS SELON L'OCCUPATION — 1982

OCCUPATION *OCCUPATION*	NUMBER *NOMBRE*	INCOME—*REVENU*			FEDERAL TAX—*IMPÔT FÉDÉRAL*		
		Average Income *Revenu moyen*	Total Income (In Millions) *Revenu total (en millions)*	% of Grand Total *% du total global*	Average Tax *Impôt moyen*	Federal Tax (In Millions) *Impôt fédéral (en millions)*	% of Grand Total *% du total global*
		$	$		$	$	
Self-Employed Doctors & Surgeons-*Médecins et chirurgiens à leur compte*	30,577	75,175	2,298.6	.90	15,556	475.7	1.72
Self-Employed Dentists-*Dentistes à leur compte*	8,276	66,151	547.5	.21	13,307	110.1	.40
Self-Employed Lawyers & Notaries-*Avocats et notaires à leur compte*	16,929	57,882	979.9	.38	10,822	183.2	.66
Self Employed Accountants-*Comptables à leur compte*	10,699	43,330	463.6	.18	7,040	75.3	.27
Self-Employed Engineers & Architects-*Ingénieurs et architectes à leur compte*	4,329	40,070	173.5	.07	6,836	29.6	.11
Other Self-Employed Professionals-*Autres professionnels à leur compte*	48,415	20,632	998.9	.39	2,569	124.4	.45
Investors-*Portefeuillistes*	1,283,943	19,946	25,609.6	10.00	1,951	2,505.3	9.06
Employees-*Employés*	10,046,877	19,346	194,366.8	75.90	2,206	22,167.0	80.13
Property Owners-*Propriétaires d'immeubles*	114,366	16,697	1,909.6	.75	1,924	220.0	.80
Farmers-*Cultivateurs*	270,264	15,535	4,198.6	1.64	1,112	300.6	1.09
Self-Employed Salesmen-*Vendeurs à leur compte*	28,632	15,432	441.8	.17	1,578	45.2	.16
Fishermen-*Pêcheurs*	38,105	13,004	495.5	.19	956	36.4	.13
Business Proprietors-*Propriétaires d'entreprises*	488,406	12,463	6,087.0	2.38	1,125	549.3	1.99
Pensioners-*Pensionnés*	988,618	10,732	10,609.6	4.14	510	504.3	1.82
Self-Employed Entertainers & Artists-*Artistes et exécutants à leur compte*	18,736	10,638	199.3	.08	924	17.3	.06
Unclassified-*Non classés*	1,823,691	3,679	6,709.6	2.62	176	320.8	1.16
TOTAL	15,220,863	16,825	256,089.4	100.00	1,818	27,664.4	100.00
Business Proprietors:—*Propriétaires d'entreprises:*							
		$	$		$	$	
Insurance Agents-*Agents d'assurance*	1,987	25,498	50.7	.02	3,126	6.2	.02
Finance-*Finance*	3,369	23,419	78.9	.03	4,483	15.1	.05
Wholesale Trade-*Commerce de gros*	8,961	21,190	189.9	.07	2,715	24.3	.09
Real Estate-*Immeuble*	2,469	18,210	45.0	.02	3,005	7.4	.03
Other Business-*Autres entreprises*	11,511	16,588	190.9	.07	2,375	27.3	.10
Recreation Services-*Services récréatifs*	7,136	14,697	104.9	.04	1,533	10.9	.04
Forestry-*Exploitation forestière*	7,533	14,638	110.3	.04	1,181	8.9	.03
Construction-*Construction*	76,502	13,059	999.0	.39	1,018	77.9	.28
Retail Trade-*Commerce de détail*	141,823	12,283	1,742.0	.68	1,095	155.3	.56
Utilities-*Services d'utilité*	58,214	12,024	700.0	.27	923	53.7	.19
Business Services-*Services commerciaux*	8,230	11,963	98.5	.04	1,090	9.0	.03
Manufacturing-*Fabrication*	13,654	11,168	152.5	.06	825	11.3	.04
Other Services-*Autres services*	147,017	11,050	1,624.6	.63	965	141.9	.51
TOTAL	488,406	12,463	6,087.0	2.38	1,125	549.3	1.99
Employees:—*Employés:*							
		$	$		$	$	
Teachers & Professors-*Instituteurs et professeurs*	307,206	31,178	9,578.0	3.74	4,123	1,266.6	4.58
Federal Government-*Gouvernement fédéral*	342,032	25,053	8,568.8	3.35	3,059	1,046.3	3.78
Provincial Governments-*Gouvernements provinciaux*	514,907	23,589	12,145.9	4.74	2,821	1,452.4	5.25
Armed Forces-*Forces armées*	82,725	23,487	1,943.0	.76	2,752	227.7	.82
Municipal Governments-*Gouvernements municipaux*	551,326	21,304	11,745.5	4.59	2,434	1,341.8	4.85
Business Enterprises-*Entreprises commerciales*	6,903,677	18,812	129,872.7	50.71	2,151	14,849.2	53.68
Institutions-*Institutions*	866,581	17,627	15,275.5	5.96	1,787	1,548.8	5.60
Unclassified-*Non classés*	478,423	10,947	5,237.3	2.05	908	434.3	1.57
TOTAL	10,046,877	19,346	194,366.8	75.90	2,206	22,167.0	80.13

Note: For further information see Tables 3, 3A, 8, 8A, 11, 12.

Doctors, lawyers and similar professional classifications shown above include only those earning the major part of their income as professional fees. Professionals whose principal source of income is in the form of salary are classified as employees.

Please note: This table is now an analysis by all returns rather than by taxable returns, as was done prior to the 1979 edition of Taxation Statistics.

Remarque: Pour de plus amples renseignements, voir tableaux 3, 3A, 8, 8A, 11, 12.

Les catégories professionnelles représentées par les médecins, les avocats et les autres professions libérales semblables indiquées ci-dessus ne comprennent que celles où les honoraires professionnels constituent la plus grande partie du revenu. Les professionnels dont la source principale de revenu revêt la forme de traitement ou salaire sont classés comme étant des employés.

A remarquer: Ce tableau représente maintenant une analyse considérant toutes les déclarations plutôt que seulement les déclarations imposables comme avant l'édition de Statistiques Fiscales de 1979.

SUMMARY TABLE 4 — *TABLEAU RÉCAPITULATIF 4*

ALL RETURNS BY AGE AND SEX — 1982
TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE — 1982

AGE GROUP *GROUPE SELON L'ÂGE*	NUMBER *NOMBRE*	INCOME—*REVENU*			FEDERAL TAX—*IMPÔT FÉDÉRAL*		
		Average Income *Revenu moyen*	Total Income (In Millions) *Revenu total (en millions)*	% of Grand Total *% du total global*	Average Tax *Impôt moyen*	Federal Tax (In Millions) *Impôt fédéral (en millions)*	% of Grand Total *% du total global*
All Taxpayers — *Tous les contribuables*							
		$	$		$	$	
Under-*Moins de* 20	817,083	5,048	4,124.4	1.61	192	157.0	.57
20 — 24	2,151,838	10,400	22,378.2	8.74	840	1,807.9	6.53
25 — 29	2,111,256	14,748	31,135.8	12.16	1,506	3,179.0	11.49
30 — 34	1,902,552	17,341	32,991.8	12.88	1,910	3,634.2	13.14
35 — 39	1,676,636	19,650	32,946.6	12.87	2,287	3,834.2	13.86
40 — 44	1,274,233	21,113	26,902.9	10.51	2,527	3,220.1	11.64
45 — 49	1,091,214	21,476	23,435.0	9.15	2,606	2,843.4	10.28
50 — 54	1,064,969	21,879	23,300.9	9.10	2,671	2,844.1	10.28
55 — 59	918,636	21,565	19,810.2	7.74	2,597	2,386.1	8.63
60 — 64	755,753	20,136	15,218.2	5.94	2,300	1,738.2	6.28
65 — 69	576,415	17,556	10,119.7	3.95	1,503	866.6	3.13
70 & over-*et plus*	876,092	15,633	13,696.4	5.35	1,315	1,151.7	4.16
Age not stated-*Âge non déclaré*	4,186	7,033	29.4	.01	513	2.1	.01
GRAND TOTAL-*TOTAL GLOBAL*	15,220,863	16,825	256,089.4	100.00	1,818	27,664.4	100.00
Males — *Hommes*							
		$	$		$	$	
Under-*Moins de* 20	447,490	5,613	2,511.6	1.43	249	111.6	.54
20 — 24	1,076,232	12,260	13,194.6	7.52	1,085	1,167.4	5.63
25 — 29	1,043,321	19,261	20,095.2	11.45	2,125	2,216.8	10.68
30 — 34	953,326	23,751	22,642.7	12.90	2,817	2,685.9	12.95
35 — 39	855,621	27,477	23,509.7	13.39	3,473	2,971.3	14.32
40 — 44	665,021	29,094	19,348.2	11.02	3,777	2,512.0	12.11
45 — 49	582,789	29,528	17,208.6	9 80	3,888	2,266.1	10.92
50 — 54	588,987	29,084	17,129.9	9.76	3,851	2,268.0	10.93
55 — 59	530,785	27,695	14,700.3	8.37	3,598	1,909.7	9.20
60 — 64	443,742	24,992	11,089.8	6.32	3,057	1,356.4	6.54
65 — 69	332,252	20,124	6,686.1	3.81	1,856	616.6	2.97
70 & over-*et plus*	439,433	16,905	7,428.7	4.23	1,512	664.3	3.20
Age not stated-*Âge non déclaré*	1,633	6,479	10.6	.01	747	1:2	.01
GRAND TOTAL-*TOTAL GLOBAL*	7,960,632	22,053	175,556.0	100.00	2,606	20,747.3	100.00
Females — *Femmes*							
		$	$		$	$	
Under-*Moins de* 20	369,593	4,364	1,612.8	2.00	123	45.4	.66
20 — 24	1,075,606	8,538	9,183.6	11.40	595	640.5	9.26
25 — 29	1,067.935	10,338	11,040.7	13.71	901	962.2	13.91
30 — 34	949,226	10,903	10,349.1	12.85	999	948.4	13.71
35 — 39	821,015	11,494	9,436.9	11.72	1,051	862.9	12.47
40 — 44	609,212	12,401	7,554.7	9.38	1,162	708.1	10.24
45 — 49	508,425	12,246	6,226.4	7.73	1,136	577.4	8.35
50 — 54	475,982	12,965	6,171.0	7.66	1,210	576.0	8.33
55 — 59	387,851	13,175	5,109.9	6.35	1,228	476.3	6.89
60 — 64	312,011	13,232	4,128.4	5.13	1,223	381.7	5.52
65 — 69	244,163	14,063	3,433.6	4.26	1,024	250.0	3.61
70 & over-*et plus*	436,659	14,354	6,267.7	7.78	1,116	487.4	7.05
Age not stated-*Âge non déclaré*	2,553	7,387	18.9	.02	363	.9	.01
GRAND TOTAL-*TOTAL GLOBAL*	7,260,231	11,092	80,533.5	100.00	953	6,917.1	100.00

Note: For further information see Tables 4, 4A, 10, 11.

Please note: This table is now an analysis by all returns rather than by taxable returns as was done prior to the 1979 edition of Taxation Statistics.

Remarque: Pour de plus amples renseignements, voir tableaux 4, 4A, 10, 11.

A remarquer: Ce tableau représente maintenant une analyse considérant toutes les déclarations plutôt que seulement les déclarations imposables comme avant l'édition de Statistiques Fiscales de 1979.

Basic Tables of Individual Statistics

Negative figures are indicated by a minus sign (–) following the figure.

Money figures may not add to total due to rounding, or editing.

A blank in a column of money figures indicates nil or too small to be expressed (Under $500).

Tableaux de base des statistiques concernant les particuliers

Les chiffres négatifs sont indiqués par le signe (–) après le chiffre.

Les montants en dollars ayant été arrondis ou modifiés, il peut arriver qu'en les additionnant, on n'obtienne pas les totaux indiqués.

Un espace laissé en blanc dans une colonne de montants en dollars indique un montant néant ou trop petit pour être exprimé (Moins de 500 $).

TABLE 1 — *TABLEAU 1*

GENERAL STATEMENT BY PROVINCE — *ÉTAT GÉNÉRAL PAR PROVINCE*

1982 TAXATION YEAR (All money figures in millions of dollars) — ***ANNÉE D'IMPOSITION 1982 (En millions de dollars)***

	Number of Returns *Nombre de déclarations*	Total Income *Revenu total*	Total Exemptions and Deductions *Exemptions et déductions totales*	Taxable Income (1) *Revenu imposable (1)*	Federal Income Tax Payable *Impôt fédéral sur revenu à payer*	Provincial Income Tax Payable *Impôt provincial sur revenu à payer*	Total Tax Payable *Impôt total à payer*	CPP Contributions by Individuals *Cotisations pour RPC par les particuliers*	Unemployment Insurance Premiums *Primes d'assurance-chômage*
Taxable Returns — Déclarations imposables									
		$	$	$	$	$	$	$	$
Nfld.-*T.-N.*	211,637	3,622.9	1,455.2	2,160.3	344.0	230.4	574.4	34.0	32.6
P.E.I.-*Î.P.-É.*	49,487	802.9	333.1	467.8	67.8	42.5	110.2	7.7	6.8
N.S.-*N.-É.*	307,711	6,320.6	2,283.6	4,012.0	649.4	411.7	1,061.1	59.7	55.9
N.B.-*N.-B.*	281,623	5,075.8	2,000.9	3,062.0	480.9	302.8	783.8	46.0	43.9
Quebec—*Québec*	2,510,768	53,784.0	18,611.3	34,996.4	5,998.4	1.7	6,000.1		460.0
Ontario	3,904,096	91,847.9	29,497.7	61,474.0	10,810.3	5,633.4	16,443.7	772.7	727.6
Manitoba	417,194	8,955.4	3,145.4	5,749.1	951.0	590.2	1,541.2	81.7	74.4
Saskatchewan	383,081	8,818.9	2,897.9	5,837.7	955.1	556.0	1,511.1	79.7	59.4
Alberta	1,073,631	27,500.1	7,808.3	19,188.6	3,579.0	1,446.5	5,025.5	228.4	201.1
B.C.-*C.B.*	1,242,644	30,444.8	9,498.1	20,566.1	3,666.6	1,757.1	5,423.7	243.0	217.8
N.W.T.-*T.N.-O.*	19,130	467.2	139.7	323.0	61.0	27.9	88.9	4.0	3.9
Yukon	11,253	262.3	78.6	182.7	32.2	14.9	47.1	2.3	2.0
Non-Residents-*Non-Résidents*	15,771	377.0	124.8	251.9	68.1	1.1	69.2	2.8	2.9
CANADA	10,428,026	238,280.4	77,874.8	158,272.2	27,664.4	11,016.2	38,680.6	1,562.7	1,888.8
Non-Taxable Returns — Déclarations non imposables									
		$	$	$				$	$
Nfld.-*T.-N.*	122,727	248.2	551.8	2.4				.7	1.6
P.E.I.-*Î.P.-É.*	18,849	47.0	94.6	1.9				.2	.2
N.S.-*N.-É.*	187,078	674.6	936.4	78.1				3.2	3.7
N.B.-*N.-B.*	115,615	259.1	549.1	11.9				.8	1.2
Quebec—*Québec*	1,269,079	4,624.9	6,603.4	562.2					20.5
Ontario	1,706,901	6,550.3	8,848.5	937.0				35.3	36.2
Manitoba	281,232	1,130.1	1,570.0	149.8				6.1	5.1
Saskatchewan	187,992	732.7	998.1	121.7				5.9	3.5
Alberta	375,998	1,494.1	1,930.4	296.7				10.6	9.2
B.C.-*C.B.*	510,613	2,008.9	2,729.4	295.0				10.3	10.0
N.W.T.-*T.N.-O.*	7,071	14.0	33.4	.4					.1
Yukon	2,615	7.0	13.1	.7					
Non-Residents-*Non-Résidents*	7,067	17.5	40.3	.9					.1
CANADA	4,792,837	17,808.9	24,898.2	2,459.3				73.6	91.8
All Returns — Toutes les déclarations									
		$	$	$	$	$	$	$	$
Nfld.-*T.-N.*	334,364	3,871.2	2,007.0	2,162.7	344.0	230.4	574.4	34.7	34.2
P.E.I.-*Î.P.-É.*	68,336	850.0	427.6	469.7	67.8	42.5	110.2	7.9	7.1
N.S.-*N.-É.*	494,789	6,995.3	3,220.0	4,090.2	649.4	411.7	1,061.1	63.0	59.6
N.B.-*N.-B.*	397,238	5,334.9	2,550.1	3,073.9	480.9	302.8	783.8	46.9	45.2
Quebec—*Québec*	3,779,847	58,409.0	25,214.7	35,558.7	5,998.4	1.7	6,000.1		480.6
Ontario	5,610,997	98,398.2	38,346.2	62,411.1	10,810.3	5,633.4	16,443.7	808.0	763.9
Manitoba	698,426	10,085.5	4,715.4	5,899.0	951.0	590.2	1,541.2	87.9	79.5
Saskatchewan	571,073	9,551.6	3,896.0	5,959.5	955.1	556.0	1,511.1	85.7	63.0
Alberta	1,449,629	28,994.2	9,738.7	19,485.3	3,579.0	1,446.5	5,025.5	239.1	210.3
B.C.-*C.B.*	1,753,257	32,453.8	12,227.5	20,861.1	3,666.6	1,757.1	5,423.7	253.4	227.8
N.W.T.-*T.N.-O.*	26,201	481.3	173.1	323.4	61.0	27.9	88.9	4.1	4.0
Yukon	13,868	269.3	91.7	183.5	32.2	14.9	47.1	2.3	2.0
Non-Residents-*Non-Résidents*	22,838	394.5	165.0	252.8	68.1	1.1	69.2	2.9	3.0
CANADA	15,220,863	256,089.4	102,773.0	160,731.6	27,664.4	11,016.2	38,680.6	1,636.4	1,980.7

(1) Assessed taxable income does not equal total income less total exemptions and deductions because some returns in which exemptions and deductions exceed the total income are taxable (in respect of lump sum payments) but the taxable income is recorded as zero in such instances. While taxable income is recorded on some non-taxable returns, no tax is payable in such cases after the application of tax adjustments and tax credits.

Note: See page 9 and following for a description of this table and of all items of data.

(1) Le revenu imposable établi n'est pas égal au revenu total moins toutes les exemptions et les déductions parce que certaines déclarations, dans lesquelles les exemptions et les déductions dépassent le revenu total, sont assujetties à l'impôt (à l'égard de paiements forfaitaires), mais le revenu imposable est indiqué comme étant néant dans de tels cas. Bien que certaines déclarations non imposables font état d'un revenu imposable, aucun impôt n'est à payer en pareils cas après l'application des redressements et des dégrèvements d'impôt.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLE 2

ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		Loss and Nil-*Perte et Néant*		$1 to-à $1,000	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1			627	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	828,508		602,110	
Total Number of Returns	3	Nombre total de déclarations	3	828,508		602,737	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	10,960	99,088	198,130	112,508
Commissions from Employment	5	Commissions d'emplois	5	786	9,731	3,173	4,371
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	408	1,380	10,755	4,360
Family Allowance	7	Allocations Familiales	7	9,004	5,816	156,333	68,642
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	2,399	6,549	19,743	10,497
Old Age Pension	9	Pension de vieillesse	9	1,792	4,283	4,117	3,977
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	1,888	3,328	6,729	3,944
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	488	1,684	2,773	1,406
Net Business Income	12	Revenu net d'entreprise	12	25,757	382,737-	25,076	3,935-
Net Professional Income	13	Revenu net de professions	13	2,461	9,309	2,292	603
Net Commission Income	14	Revenu net de commissions	14	987	298-	3,403	975
Net Farming Income	15	Revenu net d'agriculture	15	18,499	282,727-	7,727	23,138-
Net Fishing Income	16	Revenu net de pêche	16	400	2,928-	951	394
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	2,763	9,360	8,524	1,935
Bond Interest	18	Intérêt obligataire	18	2,534	3,503	26,908	8,335
Bank Interest	19	Intérêt bancaire	19	23,629	34,739	230,832	68,325
Mortgage Interest	20	Intérêt hypothécaire	20	1,160	4,430	1,191	797
Income from Trusts	21	Revenu de fiducies	21	628	1,062	2,066	394
Annuity Income	22	Revenu de rentes	22	650	6,467	272	273
Other Canadian Investment Income	23	Autres placements au Canada	23	2,380	3,790	6,397	599
Foreign Investment Income	24	Revenu de placements à l'étranger	24	535	1,702	1,184	3,991
Net Rental Income	25	Revenu net de location	25	8,919	127,099-	7,626	2,958-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	4,631	21,243	5,103	1,954
Miscellaneous Income	27	Revenus divers	27	5,293	14,580	31,192	11,555
Total Income Assessed	28	Total du revenu imposé	28	49,099	473,830-	602,737	279,801
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	827,144	2,931,715	600,734	2,127,286
Age Exemption	30	Exemption en raison d'âge	30	3,836	8,495	7,747	16,529
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	16,156	47,504	46,457	139,078
Wholly Dependent Children	32	Enfants entièrement à charge	32	10,330	14,991	92,090	96,840
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	68	44		
Total Personal Exemptions	34	Total des exemptions personnelles	34	827,144	3,002,749	600,734	2,379,733
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	7,386	916	23,258	275
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	8,827	743	130,163	1,237
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	855	1,063	4,539	558
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	68	168	1,232	310
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	631	532	640	425
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	24,389	12,522	220,561	62,119
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	480	394	2,043	846
Union and Professional Dues	42	Cotisations syndicales et prof.	42	2,683	367	16,578	984
Education Deduction	43	Déduction relative aux études	43	1,758	556	5,708	1,931
Tuition Fees	44	Frais de scolarité	44	3,306	2,634	21,235	12,895
Child Care Expenses	45	Frais de garde d'enfants	45	134	119	902	306
General Expense Allowance	46	Allocation pour frais généraux	46	9,934	1,662	177,306	3,260
Other Expenses of Employment	47	Autres frais professionnels	47	470	2,269	173	177
Disability Deduction	48	Déduction pour invalidité	48	53	114	659	1,095
Standard Deductions	49	Déductions uniformes	49	825,790	85,001	598,750	59,569
Medical Claims	50	Réclamations de frais médicaux	50	1,291	808	834	444
Charitable Donations	51	Dons de charité	51			1,412	167
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	1,027	900	466	579
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	131	3,520	195	1,472
Other Deductions	54	Autres déductions	54	3,907	28,534	13,052	4,211
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	827,345	134,824	601,309	152,862
Taxable Income Assessed	56	Revenu imposable établi	56	489	1	2,226	865
Net Federal Tax Payable	57	Impôt fédéral net à payer	57			627	4
Net Provincial Tax Payable	58	Impôt provincial net à payer	58				
Total Net Tax Payable	59	Impôt total net à payer	59			627	4
Canada Pension Plan Contributions	60	Cotisations au RPC	60	6,323	790	17,359	228
Basic Federal Tax	61	Impôt fédéral de base	61	769	4	3,976	53
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	78	42	66	17
Investment Tax Credit	63	Dégrèvement pour investissement	63	465	597-	80	1
Child Tax Credit	64	Crédit d'impôt pour enfants	64	674,714	438,658	381,965	222,809

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2

TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$1,000 to-à $1,500		$1,500 to-à $2,000		$2,000 to-à $2,500		$2,500 to-à $3,000		$3,000 to-à $3,500		POSTE
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	ITEM
337		330		296		342		452		1
231,031		221,119		219,314		243,575		243,645		2
231,368		221,449		219,610		243,917		244,097		3
	$		$		$		$		$	
137,831	161,602	148,888	228,349	151,108	294,923	153,609	349,104	158,521	418,009	4
1,200	629	2,041	1,328	1,073	734	2,574	2,572	2,569	2,844	5
6,728	3,928	6,828	4,156	7,386	7,145	9,095	7,067	9,833	9,649	6
32,955	2,065	27,639	20,022	22,631	15,272	19,255	11,871	20,874	13,712	7
15,367	15,894	23,370	28,900	27,197	41,570	37,583	63,152	46,257	91,997	8
3,379	3,606	4,002	5,638	4,245	7,621	35,366	94,198	25,704	67,005	9
6,815	5,818	11,297	13,754	14,356	21,684	17,055	27,183	25,544	39,406	10
1,765	1,549	1,151	1,372	3,064	3,825	3,249	3,966	4,428	6,420	11
11,637	407	11,353	8,074	13,833	10,446	10,016	10,960	12,327	20,278	12
1,794	1,509	1,578	1,697	1,809	2,444	1,917	2,495	2,425	4,712	13
2,120	1,367	1,677	193	1,587	1,247	1,231	1,138	1,104	1,058	14
2,956	5,938-	3,171	166	3,079	2,021-	4,781	1,785-	4,480	464-	15
306	431	514	415	472	415	621	835	798	947	16
3,007	940	2,446	701	3,603	1,151	3,586	1,794	4,864	1,691	17
13,465	8,062	11,514	7,909	13,824	9,460	12,928	9,536	15,446	12,069	18
75,657	47,901	67,824	45,403	73,219	51,281	75,700	54,881	87,744	68,160	19
514	1,183	767	846	2,118	1,853	1,193	1,285	2,159	3,634	20
2,013	1,019	1,371	897	1,268	1,492	1,638	2,566	1,127	673	21
662	837	477	504	211	59	537	262	1,613	1,191	22
3,044	254	3,249	270	3,907	568	2,373	755	2,147	429	23
69	14	321	56	746	524	604	491	618	291	24
3,839	1,498-	4,737	1,785	4,227	30-	4,000	518-	5,186	756	25
2,588	809-	2,437	721	2,410	493	2,262	719	2,946	290	26
21,442	14,590	20,468	16,824	20,627	21,646	24,822	28,523	23,400	29,253	27
231,368	289,357	221,449	386,409	219,610	493,799	243,917	673,048	244,097	794,030	28
230,795	817,828	220,792	781,070	219,308	774,877	243,483	863,573	243,801	864,490	29
4,018	8,916	4,956	10,853	5,961	13,233	36,495	80,932	26,720	59,318	30
12,001	36,367	11,105	31,421	11,962	33,197	9,658	26,453	14,082	38,668	31
19,960	32,237	15,950	24,657	14,257	20,646	12,451	16,228	15,655	20,219	32
						36	43	63	77	33
230,795	895,349	220,792	848,002	219,308	841,953	243,483	987,230	243,801	982,772	34
16,036	230	66,585	481	99,046	1,282	112,366	2,150	122,541	3,227	35
112,205	1,895	128,101	2,795	132,949	3,567	136,335	4,336	144,514	5,444	36
1,271	97	2,863	256	2,492	305	2,472	203	2,073	248	37
880	224	1,053	302	1,409	538	1,367	550	1,653	1,152	38
1,229	1,062	1,175	1,161	1,155	1,070	829	736	529	464	39
71,144	38,068	62,943	31,681	69,481	34,192	73,736	33,727	82,733	40,456	40
1,394	906	1,414	780	2,270	1,572	2,780	1,893	3,773	2,757	41
10,896	449	11,648	393	15,150	629	15,873	1,571	19,386	1,868	42
4,311	1,477	5,886	1,944	5,992	2,121	6,978	2,329	7,289	2,541	43
16,856	9,140	20,900	12,735	22,268	15,353	28,847	18,702	33,264	22,061	44
1,341	440	2,438	910	2,236	1,030	3,141	1,611	2,054	1,449	45
135,095	4,711	145,583	6,739	147,737	8,629	152,185	10,421	158,017	12,676	46
242	175	71	107	80	157	619	1,028	525	569	47
64	142	212	471			28	62	346	768	48
228,978	22,790	218,579	21,731	217,223	21,562	240,875	24,008	240,060	23,909	49
790	338	446	112	381	151	754	273	670	826	50
1,445	252	1,872	388	1,843	392	2,167	544	3,316	726	51
369	386	357	246	415	624	580	1,130	845	956	52
86	90	41	141					16	56	53
9,785	4,392	6,178	3,461	7,706	5,741	8,274	5,041	9,076	5,763	54
230,959	87,262	221,030	86,835	219,395	98,925	243,760	110,374	243,887	127,917	55
979	848	1,502	1,585	1,708	1,630	1,722	1,961	2,058	2,790	56
336	6	318	8	272	17	319	39	428	77	57
		13		191	12	220	24	275	38	58
337	6	330	8	296	29	342	64	452	115	59
13,129	196	52,432	394	76,484	1,013	86,991	1,662	93,616	2,497	60
2,432	58	2,581	124	2,310	134	2,935	173	3,279	276	61
34	23	44	1	21	1	20	4	172	14	62
		30		59	19	178	6	60	25-	63
94,875	60,324	71,224	42,949	60,791	38,610	56,303	31,964	50,196	31,854	64

TABLE 2 (CONTINUED)

ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$3,500 to-à $4,000		$4,000 to-à $4,500	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	3,562		11,187	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	238,045		257,704	
Total Number of Returns	3	Nombre total de déclarations	3	241,607		268,891	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	158,859	463,283	182,921	591,741
Commissions from Employment	5	Commissions d'emplois	5	2,136	2,274	2,705	4,023
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	10,002	8,790	9,960	6,177
Family Allowance	7	Allocations Familiales	7	20,279	10,619	19,452	10,834
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	58,822	121,210	73,944	170,322
Old Age Pension	9	Pension de vieillesse	9	29,752	80,046	32,280	86,958
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	29,734	43,502	32,396	50,935
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	5,211	8,265	6,517	9,219
Net Business Income	12	Revenu net d'entreprise	12	11,993	27,506	13,377	31,073
Net Professional Income	13	Revenu net de professions	13	2,580	6,097	2,343	6,140
Net Commission Income	14	Revenu net de commissions	14	1,237	1,475	1,640	3,305
Net Farming Income	15	Revenu net d'agriculture	15	4,669	802	5,874	4,640
Net Fishing Income	16	Revenu net de pêche	16	1,119	1,271	1,333	1,442
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	4,289	2,222	6,491	2,595
Bond Interest	18	Intérêt obligataire	18	16,286	14,648	18,735	16,644
Bank Interest	19	Intérêt bancaire	19	92,092	74,851	110,793	95,011
Mortgage Interest	20	Intérêt hypothécaire	20	1,210	2,808	1,964	2,733
Income from Trusts	21	Revenu de fiducies	21	1,820	1,803	1,705	1,905
Annuity Income	22	Revenu de rentes	22	501	701	1,043	1,634
Other Canadian Investment Income	23	Autres placements au Canada	23	3,691	1,215	5,110	749
Foreign Investment Income	24	Revenu de placements à l'étranger	24	247	270	919	886
Net Rental Income	25	Revenu net de location	25	6,106	2,045	6,529	1,326-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	2,724	895	3,649	2,365
Miscellaneous Income	27	Revenus divers	27	23,156	28,660	31,400	42,770
Total Income Assessed	28	Total du revenu imposé	28	241,607	905,259	268,891	1,142,773
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	241,152	853,583	268,568	953,833
Age Exemption	30	Exemption en raison d'âge	30	30,863	68,448	32,555	72,272
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	13,022	34,043	16,085	44,535
Wholly Dependent Children	32	Enfants entièrement à charge	32	13,653	16,366	15,048	17,669
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33				
Total Personal Exemptions	34	Total des exemptions personnelles	34	241,152	972,441	268,568	1,088,309
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	130,355	4,277	152,855	6,094
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	147,931	6,298	168,892	8,192
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	3,314	427	5,305	980
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	1,517	741	2,415	1,622
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	1,822	1,606	2,671	2,426
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	90,553	47,300	109,584	58,286
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	3,763	2,897	4,767	3,563
Union and Professional Dues	42	Cotisations syndicales et prof.	42	19,097	1,224	25,594	2,854
Education Deduction	43	Déduction relative aux études	43	9,575	3,042	16,706	4,805
Tuition Fees	44	Frais de scolarité	44	28,326	22,337	41,500	33,199
Child Care Expenses	45	Frais de garde d'enfants	45	2,873	2,291	3,258	2,082
General Expense Allowance	46	Allocation pour frais généraux	46	156,639	13,930	180,505	17,548
Other Expenses of Employment	47	Autres frais professionnels	47	146	236	660	1,114
Disability Deduction	48	Déduction pour invalidité	48	155	332	797	1,769
Standard Deductions	49	Déductions uniformes	49	236,255	23,518	261,951	26,142
Medical Claims	50	Réclamations de frais médicaux	50	1,275	1,476	1,709	527
Charitable Donations	51	Dons de charité	51	3,932	983	5,454	1,509
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	778	1,408	1,300	2,416
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	24	55	56	2,080
Other Deductions	54	Autres déductions	54	10,389	4,596	11,557	8,992
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	241,277	138,974	268,662	186,200
Taxable Income Assessed	56	Revenu imposable établi	56	39,801	9,066	134,422	55,806
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	1,220	169	1,986	169
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	2,688	78	9,621	209
Total Net Tax Payable	59	Impôt total net à payer	59	3,562	247	11,187	378
Canada Pension Plan Contributions	60	Cotisations au RPC	60	101,425	3,329	116,879	4,632
Basic Federal Tax	61	Impôt fédéral de base	61	39,795	751	133,220	3,508
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	91	3	1,261	15
Investment Tax Credit	63	Dégrèvement pour investissement	63	101	8-	94	30-
Child Tax Credit	64	Crédit d'impôt pour enfants	64	48,170	28,787	50,903	29,309

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2 (SUITE)

TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$4,500 to-á $5,000		$1 to-á $5,000		$5,000 to-á $5,500		$5,500 to-á $6,000		$6,000 to-á $6,500		POSTE
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	LIGNE
12,076		**29,209**		15,333		44,618		118,453		1
251,902		**2,508,445**		251,224		239,140		162,564		2
263,978		**2,537,654**		266,557		283,758		281,017		3
	$		$		$		$		$	
179,342	639,330	**1,469,209**	**3,258,850**	176,269	699,936	195,144	847,929	186,802	862,651	4
2,955	3,495	**20,426**	**22,270**	3,176	3,633	3,186	5,622	4,081	8,858	5
10,215	6,705	**80,802**	**57,977**	11,490	7,693	12,549	9,869	8,022	6,808	6
22,243	12,875	**341,661**	**189,912**	20,005	9,206	22,348	12,120	28,339	16,342	7
78,370	193,128	**380,653**	**736,669**	76,054	210,036	88,877	242,779	94,313	271,894	8
34,202	92,460	**173,047**	**441,510**	37,396	103,102	36,417	102,736	43,482	118,809	9
33,989	58,990	**177,915**	**265,216**	38,616	70,063	36,446	66,549	42,986	87,593	10
8,699	13,195	**36,857**	**49,216**	12,245	20,563	12,110	16,553	16,834	27,999	11
16,099	38,532	**125,711**	**143,339**	16,953	50,712	21,102	68,230	18,149	61,034	12
2,038	4,495	**18,776**	**30,191**	2,877	8,892	3,709	13,238	3,360	11,663	13
1,679	3,438	**15,678**	**14,196**	1,537	3,167	1,442	2,335	1,618	4,217	14
5,829	5,221	**42,566**	**22,523-**	6,680	9,527	9,845	23,436	8,621	20,846	15
1,476	2,607	**7,590**	**8,758**	2,284	4,141	1,929	3,769	1,991	4,094	16
5,223	3,253	**42,033**	**16,282**	5,485	2,564	6,092	2,702	8,792	5,937	17
18,294	19,025	**147,400**	**105,688**	20,175	20,860	18,996	20,012	22,406	23,776	18
109,251	102,189	**923,112**	**608,002**	114,742	113,893	123,237	127,443	130,743	155,196	19
2,460	3,783	**13,576**	**18,942**	2,699	5,136	2,661	5,551	2,835	7,353	20
2,235	2,028	**15,243**	**12,777**	2,301	3,059	2,724	3,615	3,023	2,793	21
1,369	1,522	**6,685**	**6,983**	2,145	2,197	1,830	2,738	2,034	2,955	22
3,992	905	**33,910**	**5,744**	5,333	625	4,840	1,013	5,714	583	23
546	799	**5,254**	**7,322**	535	312	541	353	920	1,304	24
7,254	3,163	**49,504**	**2,155-**	8,455	2,848	9,213	7,154	9,644	3,041	25
4,157	3,284	**28,276**	**9,910**	4,422	3,837	4,411	4,860	5,426	3,233	26
28,658	38,842	**225,165**	**232,663**	28,326	42,643	26,737	40,723	28,816	46,035	27
263,978	1,253,264	**2,537,654**	**6,217,740**	266,557	1,398,643	283,758	1,631,328	281,017	1,755,014	28
263,785	936,405	**2,532,418**	**8,972,946**	266,121	944,619	283,520	1,007,106	280,865	997,826	29
35,313	78,380	**184,628**	**408,883**	38,589	85,660	37,448	83,067	44,374	98,510	30
18,151	45,378	**152,523**	**429,139**	17,722	46,190	20,650	51,236	27,879	68,203	31
16,550	21,750	**215,614**	**266,612**	15,038	16,726	17,253	21,042	22,340	26,101	32
270	340	**370**	**461**	70	87	208	240	241	199	33
263,785	1,082,253	**2,532,418**	**10,078,041**	266,121	1,093,282	283,520	1,162,691	280,865	1,190,840	34
156,689	7,190	**879,831**	**25,207**	164,494	8,942	188,899	12,026	181,957	12,703	35
164,294	8,879	**1,265,384**	**42,644**	160,255	9,679	177,938	11,793	169,208	12,035	36
5,759	1,289	**30,088**	**4,362**	5,308	854	5,601	1,315	6,905	1,502	37
2,489	1,310	**14,015**	**6,750**	2,191	1,444	2,569	1,631	4,945	3,049	38
1,015	951	**11,065**	**9,902**	2,161	1,888	1,410	1,139	3,166	3,105	39
109,279	61,899	**890,014**	**407,727**	113,843	61,961	126,166	68,389	134,154	79,004	40
6,922	5,619	**29,126**	**20,833**	10,885	9,246	9,161	7,402	15,388	12,392	41
26,981	1,813	**161,203**	**11,786**	27,854	2,052	30,639	3,274	29,786	2,276	42
21,267	6,011	**83,712**	**26,202**	23,397	7,384	24,840	7,926	21,590	7,056	43
34,815	23,946	**248,011**	**170,367**	33,442	22,743	28,763	17,683	27,422	16,683	44
4,495	2,772	**22,738**	**12,893**	4,072	2,937	6,477	5,038	7,810	6,309	45
176,950	19,107	**1,430,017**	**97,021**	173,628	20,883	192,734	25,387	183,972	25,778	46
615	1,139	**3,131**	**4,699**	748	703	958	1,398	1,503	2,645	47
1,196	2,647	**3,457**	**7,286**	780	1,732	528	1,172	915	2,031	48
255,326	25,459	**2,497,997**	**248,689**	257,652	25,688	271,624	27,117	266,807	26,633	49
2,918	1,544	**9,777**	**5,692**	3,320	1,061	3,289	1,668	4,724	2,726	50
6,055	2,251	**27,496**	**7,213**	6,023	2,063	9,210	3,132	11,229	3,146	51
1,641	1,874	**6,751**	**9,619**	2,325	3,457	1,622	2,105	3,176	5,966	52
		428	**3,977**	67	2,637	24	59			53
12,738	8,947	**88,755**	**51,143**	13,832	8,865	14,845	10,771	17,941	9,190	54
263,870	184,662	**2,534,149**	**1,174,011**	266,478	196,217	283,715	210,425	280,947	234,232	55
171,308	122,547	**355,726**	**197,098**	196,433	215,046	223,548	339,840	218,999	404,459	56
1,538	126	**7,044**	**615**	2,799	426	34,112	1,055	112,715	6,479	57
11,128	374	**24,137**	**736**	13,821	840	29,481	2,159	68,720	7,433	58
12,076	500	**29,209**	**1,351**	15,333	1,266	44,618	3,214	118,453	13,912	59
118,592	5,511	**676,907**	**19,462**	128,093	7,075	147,815	9,637	139,289	10,000	60
168,616	7,614	**359,144**	**12,691**	194,700	16,484	221,831	31,374	216,863	41,582	61
1,797	25	**3,508**	**103**	2,739	51	3,509	110	5,839	358	62
81	49-	**690**	**84-**	10	1	419	5-	1,023	74	63
50,099	29,141	**864,526**	**515,746**	46,475	25,933	47,761	27,857	50,971	29,696	64

TABLE 2 (CONTINUED)

ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$6,500 to-à $7,000		$7,000 to-à $7,500	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	154,176		173,574	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	125,835		99,878	
Total Number of Returns	3	Nombre total de déclarations	3	280,011		273,452	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	187,725	936,007	191,466	1,035,112
Commissions from Employment	5	Commissions d'emplois	5	4,195	6,321	3,947	8,690
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	11,769	11,868	8,136	8,354
Family Allowance	7	Allocations Familiales	7	31,224	16,774	35,411	17,836
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	93,180	291,516	93,436	284,026
Old Age Pension	9	Pension de vieillesse	9	40,367	113,641	40,182	110,244
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	38,308	78,547	37,907	78,904
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	19,576	37,911	20,593	45,623
Net Business Income	12	Revenu net d'entreprise	12	18,564	67,575	17,873	65,089
Net Professional Income	13	Revenu net de professions	13	3,401	13,188	3,155	21,224
Net Commission Income	14	Revenu net de commissions	14	2,334	5,260	1,693	4,316
Net Farming Income	15	Revenu net d'agriculture	15	9,601	21,735	9,565	10,488
Net Fishing Income	16	Revenu net de pêche	16	1,868	5,324	1,836	4,727
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	7,704	4,792	8,318	6,013
Bond Interest	18	Intérêt obligataire	18	25,235	29,225	24,882	30,318
Bank Interest	19	Intérêt bancaire	19	134,063	182,314	132,939	181,282
Mortgage Interest	20	Intérêt hypothécaire	20	3,794	8,793	3,480	6,299
Income from Trusts	21	Revenu de fiducies	21	2,993	5,300	2,042	3,334
Annuity Income	22	Revenu de rentes	22	2,256	2,900	2,790	4,285
Other Canadian Investment Income	23	Autres placements au Canada	23	5,850	1,862	6,448	1,660
Foreign Investment Income	24	Revenu de placements à l'étranger	24	654	457	1,344	1,320
Net Rental Income	25	Revenu net de location	25	10,495	3,038	9,948	5,610
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	4,736	3,721	4,766	6,257
Miscellaneous Income	27	Revenus divers	27	28,748	43,127	27,515	40,437
Total Income Assessed	28	Total du revenu imposé	28	280,011	1,891,197	273,452	1,981,449
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	279,884	993,988	273,326	970,581
Age Exemption	30	Exemption en raison d'âge	30	41,184	91,417	41,576	92,046
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	27,733	70,464	31,819	80,061
Wholly Dependent Children	32	Enfants entièrement à charge	32	22,757	29,751	27,774	33,314
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	552	601	109	125
Total Personal Exemptions	34	Total des exemptions personnelles	34	279,884	1,186,220	273,326	1,176,127
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	183,099	14,018	188,637	16,005
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	175,686	13,651	174,887	14,855
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	6,784	1,439	10,045	2,801
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	7,144	4,769	7,950	5,451
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	2,052	2,001	4,867	4,553
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	137,807	86,035	138,400	85,361
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	18,806	16,349	20,411	18,061
Union and Professional Dues	42	Cotisations syndicales et prof.	42	34,027	2,678	32,949	3,062
Education Deduction	43	Déduction relative aux études	43	25,554	8,322	23,707	7,870
Tuition Fees	44	Frais de scolarité	44	29,315	17,708	26,762	16,900
Child Care Expenses	45	Frais de garde d'enfants	45	6,922	4,501	6,364	4,872
General Expense Allowance	46	Allocation pour frais généraux	46	185,844	28,053	189,396	30,934
Other Expenses of Employment	47	Autres frais professionnels	47	831	1,331	1,141	1,455
Disability Deduction	48	Déduction pour invalidité	48	745	1,654	614	1,362
Standard Deductions	49	Déductions uniformes	49	263,204	26,255	253,523	25,283
Medical Claims	50	Réclamations de frais médicaux	50	6,272	4,273	6,522	3,439
Charitable Donations	51	Dons de charité	51	12,342	4,820	15,925	6,940
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	4,116	7,529	4,791	7,033
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53				
Other Deductions	54	Autres déductions	54	20,363	15,359	21,158	11,645
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	279,979	260,764	273,397	267,893
Taxable Income Assessed	56	Revenu imposable établi	56	226,296	504,604	239,337	576,955
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	149,727	17,320	167,880	28,663
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	89,622	12,530	109,134	18,354
Total Net Tax Payable	59	Impôt total net à payer	59	154,176	29,850	173,574	47,017
Canada Pension Plan Contributions	60	Cotisations au RPC	60	138,026	10,754	142,563	12,388
Basic Federal Tax	61	Impôt fédéral de base	61	225,110	57,050	236,501	68,870
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	5,326	374	7,140	618
Investment Tax Credit	63	Dégrèvement pour investissement	63	1,586	136	1,830	214
Child Tax Credit	64	Crédit d'impôt pour enfants	64	44,689	24,154	42,547	23,662

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2 (SUITE)

TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$7,500 to-à $8,000		$8,000 to-à $8,500		$8,500 to-à $9,000		$9,000 to-à $9,500		$9,500 to-à $10,000		POSTE
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	ITEM
175,093		182,720		182,732		205,094		208,754		1
89,430		81,929		75,026		52,695		46,469		2
264,523		264,649		257,758		257,789		255,223		3
	$		$		$		$		$	
182,149	1,051,111	182,183	1,110,407	175,702	1,158,953	187,877	1,314,292	185,232	1,351,741	4
3,529	3,630	3,693	9,501	5,511	15,949	3,658	7,459	3,910	15,515	5
8,797	10,066	7,819	6,414	6,002	5,787	6,937	9,619	7,764	7,441	6
34,858	19,628	35,086	19,616	36,010	19,995	40,666	20,709	39,225	20,809	7
92,004	284,541	90,742	312,521	83,697	274,948	90,211	305,157	90,971	304,306	8
43,932	122,034	47,017	129,838	48,567	134,150	38,748	106,611	42,795	118,947	9
40,218	81,654	44,207	96,363	44,225	98,750	36,351	83,925	40,538	91,930	10
21,010	46,913	29,820	78,285	25,418	69,372	23,369	65,065	28,257	78,828	11
17,254	66,137	15,844	67,506	15,972	65,416	15,980	76,759	16,002	80,101	12
2,998	15,389	2,701	12,846	3,261	16,187	2,515	12,801	2,634	13,477	13
1,447	3,381	1,955	3,658	1,739	3,766	1,772	4,854	1,674	4,490	14
8,276	19,302	7,927	14,809	9,139	24,959	8,393	25,615	8,780	28,151	15
2,180	6,912	1,756	5,053	1,608	5,316	1,643	5,546	1,524	6,112	16
9,537	8,246	8,721	7,309	11,066	8,987	10,872	9,133	9,468	10,349	17
27,706	37,796	25,310	34,900	29,551	41,646	27,273	44,661	26,863	37,256	18
133,180	198,743	132,583	203,033	130,738	234,264	129,234	219,499	132,261	237,549	19
4,429	10,677	4,531	9,738	4,115	8,590	3,847	9,542	4,200	11,622	20
2,946	3,895	2,473	3,399	2,908	4,549	2,273	3,864	2,716	4,526	21
3,358	4,369	2,764	3,823	3,888	5,607	2,774	3,972	3,965	6,925	22
7,089	1,246	5,282	1,134	6,283	1,614	6,003	1,615	6,113	1,710	23
623	647	612	1,146	1,288	607	892	950	1,063	917	24
10,085	1,530	11,048	2,269	10,141	7,381	10,593	3,910	10,793	577	25
6,619	5,953	6,253	3,171	7,279	3,780	5,854	4,760	6,616	4,887	26
28,776	45,360	29,069	47,057	28,496	44,904	28,365	42,538	32,220	49,645	27
264,523	2,049,161	264,649	2,183,796	257,758	2,255,480	257,789	2,382,854	255,223	2,487,811	28
264,378	939,178	264,607	941,202	257,618	915,186	257,560	915,151	255,058	907,482	29
46,056	102,197	47,840	106,188	49,045	108,874	39,300	87,240	43,367	96,273	30
32,387	84,798	32,894	82,326	37,399	95,372	39,384	101,404	40,262	104,897	31
30,160	37,601	30,464	38,132	31,141	39,642	34,481	43,085	31,888	40,477	32
897	1,245	370	439	375	557	985	1,163	495	587	33
264,378	1,165,018	264,607	1,168,287	257,618	1,159,631	257,560	1,148,042	255,058	1,149,716	34
183,581	16,439	178,682	17,561	180,196	19,199	189,535	21,598	188,778	22,833	35
170,233	15,333	163,770	15,673	163,229	17,123	173,458	19,159	171,670	20,111	36
10,717	2,964	12,134	3,256	14,913	4,716	14,295	4,921	17,178	5,432	37
6,792	4,700	8,863	6,993	11,731	10,496	13,474	13,078	11,417	10,304	38
4,040	3,639	3,953	3,765	5,408	4,870	4,989	4,705	6,021	5,677	39
138,722	89,433	136,803	87,917	136,315	92,773	133,792	88,554	136,071	90,990	40
21,239	18,929	28,818	26,887	25,832	23,769	23,812	21,930	29,338	27,079	41
36,454	3,115	41,415	3,738	42,561	4,079	47,771	4,656	46,257	4,619	42
23,829	7,465	20,726	6,796	19,976	6,769	18,002	5,383	15,905	5,065	43
25,411	14,243	19,313	12,751	19,128	13,300	19,834	12,949	19,460	11,954	44
6,757	5,364	8,501	7,121	8,769	8,125	9,739	8,995	11,439	9,620	45
180,176	31,304	179,589	32,742	173,871	34,843	186,108	39,269	183,658	40,539	46
1,754	1,084	1,412	2,217	2,745	6,206	1,635	2,062	2,633	3,409	47
769	1,669	866	1,859	543	1,204	1,097	2,434	1,806	3,945	48
242,620	24,220	238,359	23,815	232,045	23,155	230,945	23,064	229,311	22,918	49
6,323	3,883	8,634	5,102	8,127	5,353	8,921	5,702	7,849	5,577	50
18,294	7,983	20,778	8,728	21,055	8,676	21,283	10,047	20,485	9,883	51
5,378	8,430	7,052	10,374	9,080	13,155	7,263	10,696	10,052	14,267	52
240	1,230	63	142	67	325	34	20	141	507	53
22,353	12,368	24,626	16,558	27,701	15,209	26,476	18,391	27,913	14,986	54
264,418	273,796	264,630	293,994	257,691	313,344	257,780	317,614	255,213	329,716	55
236,240	640,439	246,583	745,287	241,161	804,302	247,017	929,180	246,068	1,020,559	56
168,493	39,296	177,965	53,378	176,297	61,309	199,238	78,416	202,417	93,489	57
114,866	22,773	123,392	26,457	131,571	31,291	146,152	38,176	145,899	42,559	58
175,093	62,069	182,720	79,835	182,732	92,600	205,094	116,592	208,754	136,048	59
140,258	12,671	128,573	12,773	135,800	14,708	140,694	16,268	134,909	16,868	60
233,259	79,283	243,631	95,372	239,032	105,168	245,206	125,167	244,113	141,331	61
7,745	714	8,118	766	10,246	1,068	10,177	1,376	9,034	1,425	62
1,852	358	1,346	266	1,977	431	2,317	681	2,354	713	63
45,105	25,590	41,761	22,350	36,195	20,058	41,093	21,511	39,100	19,987	64

TABLE 2 (CONTINUED)

ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	$5,000 to-à $10,000		$10,000 to-à $10,500	
			Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1,460,547		215,915	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	1,224,190		36,352	
Total Number of Returns	3	Nombre total de déclarations	2,684,737		252,267	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	1,850,549	10,368,138	187,487	1,474,204
Commissions from Employment	5	Commissions d'emplois	38,886	85,178	4,323	14,691
Other Employment Earnings	6	Autres gains provenant d'un emploi	89,285	83,918	6,504	10,272
Family Allowance	7	Allocations Familiales	323,172	173,035	40,281	24,050
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	893,485	2,781,723	85,106	275,885
Old Age Pension	9	Pension de vieillesse	418,903	1,160,112	38,893	108,871
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	399,802	834,278	36,159	83,726
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	209,232	487,112	27,439	94,701
Net Business Income	12	Revenu net d'entreprise	173,693	668,559	15,102	72,540
Net Professional Income	13	Revenu net de professions	30,611	138,904	2,644	13,689
Net Commission Income	14	Revenu net de commissions	17,211	39,446	1,556	6,433
Net Farming Income	15	Revenu net d'agriculture	86,827	198,868	8,916	33,668
Net Fishing Income	16	Revenu net de pêche	18,619	50,995	1,461	5,751
Taxable Amount of Dividends	17	Montant imposable des dividendes	86,055	66,030	9,821	9,611
Bond Interest	18	Intérêt obligataire	248,397	320,450	26,872	38,205
Bank Interest	19	Intérêt bancaire	1,293,720	1,853,217	125,501	229,195
Mortgage Interest	20	Intérêt hypothécaire	36,591	83,301	4,003	9,782
Income from Trusts	21	Revenu de fiducies	26,399	38,334	1,997	3,233
Annuity Income	22	Revenu de rentes	27,804	39,771	3,196	5,224
Other Canadian Investment Income	23	Autres placements au Canada	58,955	13,063	6,336	2,620
Foreign Investment Income	24	Revenu de placements à l'étranger	8,472	8,013	1,192	800
Net Rental Income	25	Revenu net de location	100,415	37,357	10,436	3,114
Net Taxable Capital Gains	26	Gains nets en capital imposables	56,382	44,458	7,133	4,905
Miscellaneous Income	27	Revenus divers	287,068	442,471	29,783	59,682
Total Income Assessed	28	Total du revenu imposé	2,684,737	20,016,732	252,267	2,584,851
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	2,682,937	9,532,318	252,222	896,602
Age Exemption	30	Exemption en raison d'âge	428,779	951,472	40,095	88,941
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	308,129	784,951	41,807	107,642
Wholly Dependent Children	32	Enfants entièrement à charge	263,296	325,871	36,281	48,503
Other Dependants Exemption	33	Ex. pour autres personnes à charge	4,302	5,242	1,030	1,227
Total Personal Exemptions	34	Total des exemptions personnelles	2,682,937	11,599,854	252,222	1,142,915
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	1,827,858	161,325	190,396	24,837
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	1,700,334	149,414	172,752	21,643
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	103,880	29,201	18,601	6,047
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	77,076	61,915	12,076	12,236
Registered Home Ownership	39	Régime enregistré d'épargne-logement	38,067	35,343	4,863	4,296
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	1,332,073	830,417	130,114	86,244
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	203,690	182,042	28,751	26,904
Union and Professional Dues	42	Cotisations syndicales et prof.	369,713	33,549	52,066	5,773
Education Deduction	43	Déduction relative aux études	217,526	70,036	15,190	4,563
Tuition Fees	44	Frais de scolarité	248,850	156,915	15,781	10,290
Child Care Expenses	45	Frais de garde d'enfants	76,850	62,881	9,440	8,955
General Expense Allowance	46	Allocation pour frais généraux	1,828,976	309,733	184,999	44,079
Other Expenses of Employment	47	Autres frais professionnels	15,360	22,509	2,695	5,093
Disability Deduction	48	Déduction pour invalidité	8,663	19,062	804	1,785
Standard Deductions	49	Déductions uniformes	2,486,090	248,149	222,723	22,240
Medical Claims	50	Réclamations de frais médicaux	63,981	38,784	9,248	6,583
Charitable Donations	51	Dons de charité	156,624	65,419	24,717	11,843
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	54,855	83,013	10,305	16,079
Allowable Investment Loss	53	Pertes déductibles d'entreprise	653	4,947	88	291
Other Deductions	54	Autres déductions	217,208	133,343	30,499	16,031
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	2,684,248	2,697,996	252,255	335,810
Taxable Income Assessed	56	Revenu imposable établi	2,321,682	6,180,671	245,816	1,112,544
Net Federal Tax Payable	57	Impôt fédéral net à payer	1,391,643	379,832	210,529	108,254
Net Provincial Tax Payable	58	Impôt provincial net à payer	972,658	202,571	161,315	51,499
Total Net Tax Payable	59	Impôt total net à payer	1,460,547	582,403	215,915	159,753
Canada Pension Plan Contributions	60	Cotisations au RPC	1,376,020	123,142	144,416	19,060
Basic Federal Tax	61	Impôt fédéral de base	2,300,246	761,682	244,185	157,424
Dividend Tax Credit	62	Dégrèvement pour dividendes	69,873	6,859	8,790	1,408
Investment Tax Credit	63	Dégrèvement pour investissement	14,717	2,868	2,778	796
Child Tax Credit	64	Crédit d'impôt pour enfants	435,697	240,798	36,485	20,461

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2 (SUITE)

TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$10,500 to-à $11,000		$11,000 to-à $11,500		$11,500 to-à $12,000		$12,000 to-à $12,500		$12,500 to-à $13,000		POSTE
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	ITEM
205,405		226,622		211,676		217,252		216,328		1
32,377		23,201		19,248		16,197		10,986		2
237,782		249,823		230,924		233,449		227,314		3
	$		$		$		$		$	
173,885	1,448,028	192,548	1,705,451	177,377	1.660,813	182,868	1,823,975	181,605	1,900,509	4
5,441	19,093	4,176	18,791	5,557	17,084	5,842	19,274	5,457	24,052	5
6,975	11,147	5,201	7,439	6,198	8,245	5,981	10,230	5,826	7,731	6
41,656	24,474	46,396	28,150	47,398	25,619	45,028	26,428	45,698	26,689	7
74,945	251,666	84,538	261,977	74,986	232,057	71,800	205,972	68,921	207,548	8
40,267	111,801	35,379	96,296	36,080	99,906	32,225	87,932	31,219	83,965	9
38,815	90,135	36,078	83,542	34,707	80,411	30,977	75,648	30,916	73,218	10
27,180	92,691	24,357	91,062	26,508	105,429	24,369	110,348	23,170	103,208	11
15,107	71,538	14,277	82,348	13,439	65,140	12,846	68,734	11,476	65,739	12
2,634	18,168	2,752	16,702	2,460	17,428	3,240	19,819	1,957	15,541	13
1,752	4,195	2,242	6,480	1,971	7,565	848	2,382	861	2,800	14
9,297	27,433	8,146	26,557	8,130	23,573	7,992	24,637	7,553	36,810	15
1,619	7,260	1,495	7,119	880	3,761	851	4,371	802	3,981	16
10,222	11,358	10,399	9,015	10,337	11,941	10,162	12,395	10,733	10,629	17
29,659	44,889	26,719	40,439	27,436	42,547	25,893	40,549	28,295	41,047	18
124,872	232,354	129,064	240,710	120,637	228,595	119,878	222,539	121,117	221,242	19
4,644	12,233	4,942	13,262	4,146	11,180	4,366	11,238	3,432	10,765	20
2,887	4,711	2,371	3,793	2,353	5,412	1,841	3,019	2,542	3,260	21
3,571	7,415	3,911	6,730	4,908	6,974	4,569	8,037	3,383	6,608	22
6,988	2,745	5,600	2,255	6,239	3,642	5,888	1,168	5,190	2,784	23
1,114	935	1,664	2,488	662	1,044	1,480	1,324	1,042	699	24
11,354	1,131-	10,257	1,312-	10,805	2,968	10,094	4,979	10,038	4,190-	25
6,595	9,759	7,763	8,897	7,181	6,886	5,422	4,424	6,668	3,658	26
30,284	52,706	32,985	52,534	28,026	44,860	30,933	58,169	28,737	49,806	27
237,782	2,555,605	249,823	2,810,722	230,924	2,713,110	233,449	2,857,592	227,314	2,898,101	28
237,745	845,218	249,788	887,812	230,826	820,732	233,400	830,390	227,283	808,199	29
40,894	90,763	36,216	80,388	36,481	80,986	32,699	72,587	31,467	69,851	30
40,981	104,202	41,876	106,885	44,429	114,469	41,796	108,226	42,792	111,855	31
37,544	50,888	41,616	56,803	42,377	54,199	42,598	57,378	40,794	52,891	32
530	685	779	827	720	871	910	1,224	823	841	33
237,745	1,091,756	249,788	1,132,715	230,826	1,071,258	233,400	1,069,804	227,283	1,043,637	34
177,582	24,896	197,692	29,120	182,025	28,291	188,085	31,415	186,346	32,771	35
160,952	21,476	180,166	25,361	166,413	24,807	171,379	27,199	169,390	28,201	36
16,990	5,707	24,827	9,087	23,081	10,333	28,608	11,811	35,361	15,118	37
13,396	14,151	15,203	17,484	16,858	18,884	18,821	22,103	20,080	24,411	38
6,568	6,275	7,292	7,106	6,321	6,133	6,720	6,582	7,583	6,911	39
130,263	86,303	133,743	89,288	125,022	81,729	125,618	80,541	127,141	81,155	40
27,592	26,041	25,555	23,872	27,050	25,682	26,233	25,122	24,277	23,281	41
50,432	4,947	60,140	6,640	53,766	6,293	57,867	7,026	59,757	7,521	42
11,565	3,589	12,948	4,089	11,321	3,187	9,691	2,874	7,482	2,312	43
14,699	7,703	14,779	8,826	13,318	7,055	11,874	5,333	11,238	4,551	44
8,606	8,477	12,896	14,187	9,143	8,874	11,024	11,297	12,025	12,929	45
172,099	43,314	190,676	50,873	175,346	49,496	181,623	54,726	179,608	56,872	46
3,391	4,788	2,883	6,870	3,202	8,077	2,815	5,168	3,966	8,236	47
1,800	3,938	1,825	4,032	1,036	2,299	1,720	3,818	1,163	2,582	48
209,818	20,952	221,623	22,122	202,474	20,216	204,665	20,456	196,825	19,661	49
8,566	7,277	8,587	6,517	8,798	6,298	8,412	6,383	9,397	7,445	50
23,169	11,892	23,624	11,994	23,409	12,174	23,984	13,285	25,202	14,376	51
11,140	18,301	9,883	13,679	10,886	17,663	10,815	17,680	10,186	13,872	52
223	1,507	505	2,166	271	882	108	546	327	2,909	53
32,127	21,490	31,187	23,896	28,247	19,491	28,307	22,851	29,780	16,811	54
237,768	343,023	249,793	377,210	230,847	357,864	233,430	376,216	227,305	381,925	55
231,845	1,130,901	246,574	1,310,123	228,327	1,287,578	230,868	1,417,079	225,530	1,477,755	56
200,018	115,042	220,620	140,148	207,872	141,970	213,067	163,535	212,640	176,077	57
148,950	51,598	164,682	63,248	153,824	62,910	163,800	72,913	155,454	74,475	58
205,405	166,640	226,622	203,396	211,676	204,879	217,252	236,448	216,328	250,552	59
129,985	18,601	145,313	21,613	131,864	20,935	141,328	23,904	134,170	23,952	60
229,948	162,434	245,265	191,966	226,982	190,673	229,877	213,649	224,749	225,990	61
9,853	1,790	10,104	1,626	10,116	2,035	9,910	2,077	10,281	1,951	62
2,527	865	2,564	887	2,365	618	3,404	1,042	3,137	1,380	63
33,778	17,857	38,584	20,684	32,759	17,964	31,831	15,536	33,324	16,074	64

TABLE 2 (CONTINUED)

ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$13,000 to-à $13,500		$13,500 to-à $14,000	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	216,895		215,499	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	8,668		6,776	
Total Number of Returns	3	Nombre total de déclarations	3	225,563		222,275	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	180,083	1,956,506	178,740	2,048,526
Commissions from Employment	5	Commissions d'emplois	5	5,329	17,792	5,260	20,231
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	7,131	12,622	4,750	4,295
Family Allowance	7	Allocations Familiales	7	45,484	25,869	48,935	27,256
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	68,039	209,417	65,053	191,637
Old Age Pension	9	Pension de vieillesse	9	27,476	75,116	28,952	79,813
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	27,127	65,456	29,901	70,196
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	21,003	96,241	23,427	112,291
Net Business Income	12	Revenu net d'entreprise	12	12,552	74,002	12,646	75,104
Net Professional Income	13	Revenu net de professions	13	2,529	20,901	2,416	22,794
Net Commission Income	14	Revenu net de commissions	14	1,560	6,803	1,475	7,047
Net Farming Income	15	Revenu net d'agriculture	15	6,599	35,635	7,296	29,084
Net Fishing Income	16	Revenu net de pêche	16	901	5,132	1,078	6,598
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	10,342	13,961	10,332	12,990
Bond Interest	18	Intérêt obligataire	18	30,175	48,916	29,882	44,709
Bank Interest	19	Intérêt bancaire	19	119,836	239,412	119,496	221,796
Mortgage Interest	20	Intérêt hypothécaire	20	4,640	12,760	3,680	13,582
Income from Trusts	21	Revenu de fiducies	21	2,635	3,401	2,940	2,925
Annuity Income	22	Revenu de rentes	22	4,270	6,422	3,441	5,666
Other Canadian Investment Income	23	Autres placements au Canada	23	4,443	1,762	6,709	2,241
Foreign Investment Income	24	Revenu de placements à l'étranger	24	1,034	1,096	1,276	2,266
Net Rental Income	25	Revenu net de location	25	9,666	1,504	11,135	12,765-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	7,055	4,615	6,224	11,741
Miscellaneous Income	27	Revenus divers	27	31,152	53,362	30,362	54,761
Total Income Assessed	28	Total du revenu imposé	28	225,563	2,988,702	222,275	3,054,784
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	225,500	802,112	222,207	789,938
Age Exemption	30	Exemption en raison d'âge	30	28,272	62,763	29,605	65,723
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	37,323	97,478	44,106	117,420
Wholly Dependent Children	32	Enfants entièrement à charge	32	41,436	54,433	42,646	56,543
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	715	966	575	559
Total Personal Exemptions	34	Total des exemptions personnelles	34	225,500	1,017,752	222,207	1,030,183
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	185,638	34,051	183,149	35,890
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	169,272	29,138	168,882	30,768
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	34,294	14,981	41,298	20,437
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	21,214	25,576	20,943	25,671
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	10,124	9,500	8,498	8,178
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	125,059	81,074	125,727	77,595
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	22,389	20,967	24,451	22,861
Union and Professional Dues	42	Cotisations syndicales et prof.	42	61,137	7,836	59,132	7,986
Education Deduction	43	Déduction relative aux études	43	8,088	2,480	6,812	1,837
Tuition Fees	44	Frais de scolarité	44	13,125	5,591	10,615	4,684
Child Care Expenses	45	Frais de garde d'enfants	45	10,433	10,221	10,656	10,868
General Expense Allowance	46	Allocation pour frais généraux	46	178,698	58,580	177,086	61,203
Other Expenses of Employment	47	Autres frais professionnels	47	3,478	5,757	3,193	5,604
Disability Deduction	48	Déduction pour invalidité	48	790	1,758	824	1,831
Standard Deductions	49	Déductions uniformes	49	195,487	19,531	192,537	19,227
Medical Claims	50	Réclamations de frais médicaux	50	8,694	6,723	7,909	6,649
Charitable Donations	51	Dons de charité	51	25,318	14,680	24,393	14,964
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	10,538	14,958	8,788	12,887
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	423	2,021	217	1,402
Other Deductions	54	Autres déductions	54	29,587	21,503	29,937	25,635
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	225,559	386,926	222,258	396,176
Taxable Income Assessed	56	Revenu imposable établi	56	224,151	1,583,576	221,199	1,638,558
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	213,969	196,213	212,895	206,027
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	158,690	83,321	159,711	88,808
Total Net Tax Payable	59	Impôt total net à payer	59	216,895	279,534	215,499	294,834
Canada Pension Plan Contributions	60	Cotisations au RPC	60	135,163	25,101	134,743	26,549
Basic Federal Tax	61	Impôt fédéral de base	61	223,077	246,001	220,071	256,172
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	10,159	2,631	10,187	2,458
Investment Tax Credit	63	Dégrèvement pour investissement	63	3,121	1,090	3,439	1,582
Child Tax Credit	64	Crédit d'impôt pour enfants	64	29,103	13,790	27,193	12,234

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2 (SUITE)

TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$14,000 to-à $14,500		$14,500 to-à $15,000		$10,000 to-à $15,000		$15,000 to-à $15,500		$15,500 to-à $16,000		POSTE ITEM
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
211,922		224,135		2,161,649		212,708		204,646		1
5,489		4,098		163,392		3,674		3,099		2
217,411		228,233		2,325,041		216,382		207,745		3
	$		$	$		$		$		
180,210	2,179,412	192,477	2,437,641	1,827,280	18,635,067	180,764	2,356,571	174,501	2,355,688	4
4,710	23,112	6,413	27,268	52,508	201,387	4,746	22,128	4,951	25,349	5
4,512	5,582	6,424	13,053	59,502	90,617	5,037	7,186	5,378	7,321	6
43,526	23,241	50,908	27,678	455,310	259,484	53,202	28,903	47,730	27,215	7
60,224	179,183	59,603	172,171	713,215	2,187,515	58,743	161,526	51,612	150,561	8
24,992	68,248	24,208	65,702	319,691	877,651	25,594	69,192	22,281	60,983	9
26,088	62,296	23,221	56,394	313,989	741,021	25,462	59,676	22,231	54,002	10
20,902	101,989	19,760	103,639	238,115	1,011,600	19,878	107,336	19,655	101,048	11
9,874	63,851	10,163	59,685	127,482	698,680	9,659	60,206	10,714	67,083	12
1,857	12,825	2,101	16,078	24,590	173,946	2,270	15,105	2,194	16,959	13
1,190	3,091	958	5,232	14,413	52,027	1,183	4,012	1,020	4,678	14
6,210	20,126	6,310	25,359	76,449	292,881	5,503	19,264	5,681	26,662	15
891	4,498	726	4,725	10,699	53,197	846	5,798	666	5,916	16
10,025	15,424	10,820	14,680	103,193	122,005	11,609	16,981	11,838	18,502	17
28,222	37,660	26,134	38,999	279,287	417,961	29,781	44,702	30,290	44,078	18
114,798	224,947	117,699	222,779	1,212,898	2,283,567	110,255	230,119	115,428	212,162	19
3,332	10,449	3,090	8,146	40,275	113,397	3,802	11,434	3,935	15,379	20
2,077	2,327	2,833	4,219	24,476	36,301	2,749	3,975	2,717	4,838	21
3,568	7,041	3,852	6,678	38,669	66,796	4,583	9,691	4,208	10,323	22
5,623	2,087	4,974	920	57,990	22,222	5,994	2,626	5,042	693	23
740	1,142	1,089	281	11,293	12,074	905	2,064	1,881	2,220	24
9,495	1,402-	11,417	2,483-	104,697	10,722-	9,224	1,156	11,463	1,516-	25
7,333	4,805	6,857	6,790	68,231	66,480	6,479	4,840	7,184	3,599	26
28,009	44,959	29,494	50,680	299,765	521,520	29,727	54,242	31,358	57,510	27
217,411	3,096,892	228,233	3,366,314	2,325,041	28,926,671	216,382	3,298,733	207,745	3,271,354	28
217,384	773,303	228,123	811,222	2,324,478	8,265,529	216,363	769,444	207,688	738,619	29
25,488	56,563	24,834	55,122	326,051	723,686	26,045	57,819	22,710	50,416	30
36,636	95,824	41,847	112,636	413,593	1,076,637	43,744	114,735	39,388	102,222	31
37,498	49,478	46,768	59,974	409,558	541,090	47,162	60,236	44,122	58,835	32
1,056	1,346	1,436	2,140	8,569	10,684	380	466	1,206	1,592	33
217,384	976,514	228,123	1,041,093	2,324,478	10,617,626	216,363	1,002,700	207,688	951,684	34
182,655	37,007	196,046	41,707	1,869,614	319,983	183,543	40,431	178,108	41,016	35
170,665	32,564	182,879	36,615	1,712,750	277,774	171,472	34,838	165,913	35,157	36
43,027	21,739	49,147	25,397	315,234	140,658	51,774	28,811	55,120	31,808	37
22,261	26,813	24,864	31,732	185,716	219,060	23,473	32,225	26,794	37,159	38
8,641	8,103	11,385	11,195	77,995	74,279	9,177	8,925	9,167	8,466	39
121,576	74,808	124,735	75,854	1,268,998	814,590	117,796	74,291	121,065	75,733	40
21,325	20,603	20,782	19,367	248,405	234,700	21,166	20,599	20,430	19,275	41
67,768	9,591	70,448	10,265	592,513	73,877	78,047	12,316	75,239	11,748	42
9,224	2,773	7,961	2,399	100,282	30,104	7,269	2,390	8,709	2,981	43
11,387	4,480	11,007	4,627	127,823	63,139	11,081	6,954	11,438	4,747	44
12,675	13,103	13,247	13,661	110,145	112,572	10,483	10,848	8,458	8,407	45
178,959	64,851	191,368	73,047	1,810,462	557,040	180,482	70,364	173,553	70,516	46
4,178	7,208	3,117	7,061	32,918	63,861	4,367	9,293	3,556	6,692	47
852	1,892	980	2,161	11,794	26,096	1,099	2,406	1,186	2,433	48
190,847	19,076	199,054	19,927	2,036,053	203,407	188,696	18,847	178,756	17,855	49
6,086	5,327	8,694	6,784	84,391	65,987	7,242	8,227	7,737	6,574	50
23,523	13,109	24,359	12,861	241,698	131,178	24,646	14,932	25,035	14,903	51
8,895	13,380	7,935	10,975	99,371	149,474	8,682	13,195	8,116	11,385	52
212	1,544	177	1,537	2,551	14,805	219	1,391	318	2,685	53
31,653	24,251	29,905	20,559	301,229	212,519	30,831	23,308	33,048	24,205	54
217,404	402,221	228,171	427,732	2,324,790	3,785,101	216,372	434,591	207,719	433,744	55
216,218	1,722,993	227,344	1,900,249	2,297,872	14,586,358	215,512	1,865,630	207,023	1,889,767	56
209,531	223,691	222,488	251,584	2,123,629	1,722,540	210,990	248,950	203,188	257,584	57
159,109	95,454	164,708	105,167	1,590,243	749,393	158,201	103,819	153,468	107,581	58
211,922	319,146	224,135	356,750	2,161,649	2,471,932	212,708	352,769	204,646	365,166	59
135,892	27,721	142,890	30,556	1,375,764	237,993	134,724	29,792	131,750	30,559	60
215,261	272,407	226,523	303,244	2,285,938	2,219,959	214,696	298,951	206,273	305,135	61
9,765	2,961	10,538	2,802	99,703	21,741	11,443	3,288	11,750	3,666	62
2,958	1,416	3,083	1,506	29,376	11,182	2,466	1,699	2,714	1,573	63
26,546	11,563	26,592	12,409	316,195	158,571	24,700	11,693	22,067	10,393	64

TABLE 2 (CONTINUED)

ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	$16,000 to-à $16,500		$16,500 to-à $17,000	
			Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	203,759		206,139	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	3,116		2,287	
Total Number of Returns	3	Nombre total de déclarations	3	206,875		208,426	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	177,183	2,488,306	177,394	2,589,709
Commissions from Employment	5	Commissions d'emplois	5	5,378	30,821	4,350	29,683
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	5,075	3,961	3,660	6,303
Family Allowance	7	Allocations Familiales	7	55,248	31,049	54,278	30,103
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	51,867	143,002	48,987	127,504
Old Age Pension	9	Pension de vieillesse	9	19,326	53,552	21,500	57,891
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	19,326	45,852	21,116	49,734
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	15,629	85,908	17,745	104,872
Net Business Income	12	Revenu net d'entreprise	12	10,145	65,078	9,111	59,652
Net Professional Income	13	Revenu net de professions	13	1,744	15,167	1,825	9,280
Net Commission Income	14	Revenu net de commissions	14	1,164	3,592	1,045	4,775
Net Farming Income	15	Revenu net d'agriculture	15	5,252	19,960	5,774	26,446
Net Fishing Income	16	Revenu net de pêche	16	620	4,192	610	4,703
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	10,832	18,575	11,535	18,050
Bond Interest	18	Intérêt obligataire	18	27,966	40,528	29,075	42,124
Bank Interest	19	Intérêt bancaire	19	114,756	215,360	114,422	229,295
Mortgage Interest	20	Intérêt hypothécaire	20	3,615	11,749	4,149	13,231
Income from Trusts	21	Revenu de fiducies	21	2,831	8,413	2,922	4,097
Annuity Income	22	Revenu de rentes	22	3,251	7,746	3,897	9,611
Other Canadian Investment Income	23	Autres placements au Canada	23	4,546	1,572	4,262	2,739
Foreign Investment Income	24	Revenu de placements à l'étranger	24	824	414	1,301	993
Net Rental Income	25	Revenu net de location	25	11,106	761	9,973	2,194
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	7,302	6,053	6,913	6,855
Miscellaneous Income	27	Revenus divers	27	31,847	60,108	33,017	61,210
Total Income Assessed	28	Total du revenu imposé	28	206,875	3,361,717	208,426	3,491,053
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	206,826	735,664	208,338	741,366
Age Exemption	30	Exemption en raison d'âge	30	19,725	43,788	21,928	48,671
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	43,389	114,716	41,962	113,387
Wholly Dependent Children	32	Enfants entièrement à charge	32	49,688	66,685	49,540	63,325
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	1,704	2,185	1,069	1,570
Total Personal Exemptions	34	Total des exemptions personnelles	34	206,826	963,038	208,338	968,318
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	180,748	43,026	179,833	44,334
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	169,248	37,030	166,984	37,992
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	57,804	34,966	62,938	40,007
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	24,261	34,286	27,180	38,286
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	10,466	9,851	10,656	9,965
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	120,138	75,623	122,719	75,803
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	16,345	15,566	18,976	18,036
Union and Professional Dues	42	Cotisations syndicales et prof.	42	78,677	13,207	80,218	13,550
Education Deduction	43	Déduction relative aux études	43	7,839	2,439	6,676	2,160
Tuition Fees	44	Frais de scolarité	44	9,994	5,279	9,590	3,987
Child Care Expenses	45	Frais de garde d'enfants	45	11,005	11,736	10,446	10,431
General Expense Allowance	46	Allocation pour frais généraux	46	176,639	74,510	176,773	77,550
Other Expenses of Employment	47	Autres frais professionnels	47	3,351	6,496	3,700	6,857
Disability Deduction	48	Déduction pour invalidité	48	601	1,385	991	2,200
Standard Deductions	49	Déductions uniformes	49	182,110	18,194	181,294	18,120
Medical Claims	50	Réclamations de frais médicaux	50	5,530	5,805	5,789	5,549
Charitable Donations	51	Dons de charité	51	21,560	13,780	23,541	14,406
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	7,519	9,733	7,796	9,301
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	374	2,467	302	1,900
Other Deductions	54	Autres déductions	54	32,108	25,568	32,891	22,948
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	206,861	440,949	208,376	453,382
Taxable Income Assessed	56	Revenu imposable établi	56	205,829	1,962,309	207,890	2,071,185
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	202,129	271,486	205,799	291,687
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	150,216	111,389	153,876	119,651
Total Net Tax Payable	59	Impôt total net à payer	59	203,759	382,875	206,139	411,338
Canada Pension Plan Contributions	60	Cotisations au RPC	60	131,754	31,615	132,234	32,720
Basic Federal Tax	61	Impôt fédéral de base	61	205,198	319,143	207,174	339,604
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	10,617	3,786	11,119	3,614
Investment Tax Credit	63	Dégrèvement pour investissement	63	2,040	1,380	2,434	1,464
Child Tax Credit	64	Crédit d'impôt pour enfants	64	24,279	11,523	24,266	10,583

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2 (SUITE)

TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$17,000 to-à $17,500		$17,500 to-à $18,000		$18,000 to-à $18,500		$18,500 to-à $19,000		$19,000 to-à $19,500		ITEM
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
194,980		184,805		184,235		180,806		177,865		1
2,273		2,247		2,242		2,042		1,513		2
197,253		187,052		186,477		182,848		179,378		3
	$		$		$		$		$	
168,794	2,536,283	161,943	2,508,471	162,984	2,599,020	159,670	2,601,534	158,533	2,690,959	4
4,773	29,006	5,156	32,216	4,272	31,419	5,308	33,043	4,617	27,092	5
5,100	8,606	5,004	10,948	5,692	13,630	4,580	9,027	4,932	9,740	6
49,434	27,788	51,240	28,413	53,561	29,943	56,093	31,444	52,671	28,560	7
44,591	115,667	41,561	110,954	41,165	104,017	40,149	102,665	36,119	86,245	8
19,804	53,546	16,894	44,970	15,421	42,699	16,643	45,967	13,412	36,325	9
20,412	50,701	17,652	42,931	16,507	41,635	16,767	42,264	14,309	34,609	10
16,104	91,916	14,819	87,322	13,422	79,734	15,073	96,660	13,307	88,453	11
9,280	63,800	9,451	50,561	9,371	59,813	8,631	45,588	8,966	62,591	12
1,923	14,774	1,753	13,964	1,883	14,106	1,589	14,937	1,687	13,066	13
1,087	4,641	1,571	4,691	1,116	3,682	1,360	6,570	762	3,645	14
4,490	29,085	5,565	26,822	5,557	18,718	5,193	21,606	4,934	29,236	15
910	7,328	678	4,902	750	5,909	515	5,372	660	6,600	16
11,246	18,926	10,994	19,370	10,772	23,750	11,772	24,053	11,409	21,929	17
27,569	41,021	26,767	40,632	28,494	43,958	29,613	49,197	26,479	35,596	18
109,103	222,604	106,769	201,887	108,377	204,842	105,605	197,829	102,912	184,575	19
3,524	9,830	2,549	7,852	3,251	9,482	3,094	10,797	3,962	13,513	20
2,225	4,869	2,260	3,479	2,403	3,721	1,948	4,364	2,821	5,292	21
4,355	9,389	2,897	6,080	3,346	8,025	3,787	9,358	3,143	7,830	22
5,398	1,237	4,882	1,771	3,801	2,274	5,270	2,926	4,284	1,155	23
1,175	2,779	1,253	860	1,344	1,080	1,305	839	1,444	1,224	24
11,553	1,784	10,948	2,847	10,850	6,415-	10,435	3,151-	10,646	1,764-	25
6,288	6,422	6,120	4,777	6,422	8,237	7,364	8,888	8,606	6,090	26
28,154	49,844	32,199	62,678	29,522	58,878	32,277	66,870	29,048	59,618	27
197,253	3,401,846	187,052	3,319,397	186,477	3,402,157	182,848	3,428,646	179,378	3,452,177	28
197,241	701,910	186,949	665,236	186,451	663,435	182,788	650,162	179,282	638,010	29
20,058	44,479	17,208	38,201	15,809	35,095	16,827	37,355	13,555	30,090	30
40,015	106,637	38,289	102,244	41,666	112,436	41,607	112,465	41,489	109,893	31
45,378	59,731	46,859	62,872	48,673	62,316	50,102	67,232	48,777	62,291	32
1,210	1,292	970	1,309	520	811	940	1,408	2,340	3,320	33
197,241	914,049	186,949	869,862	186,451	874,092	182,788	868,622	179,282	843,605	34
171,284	43,229	164,910	42,094	165,219	42,827	159,886	41,543	161,430	42,577	35
161,205	37,460	153,533	36,499	154,732	37,738	149,628	36,832	150,580	38,220	36
60,836	38,514	62,518	41,443	66,199	46,973	62,254	44,739	63,989	50,010	37
29,026	43,757	28,654	46,284	27,796	43,979	30,049	46,903	29,304	47,305	38
10,596	10,034	11,668	10,988	11,405	10,799	10,536	9,959	12,567	12,011	39
114,903	72,029	113,026	68,369	115,711	71,111	112,946	69,753	109,469	66,721	40
17,280	16,332	15,205	14,539	14,597	13,918	15,247	14,731	14,218	13,478	41
76,956	13,699	79,303	13,620	85,110	15,368	76,623	13,997	76,858	14,743	42
5,642	1,955	7,015	2,210	3,676	1,133	4,519	1,513	4,452	1,538	43
9,745	4,308	10,464	5,265	9,539	3,889	9,153	3,282	8,303	3,218	44
10,198	10,762	8,023	8,256	10,594	10,420	9,501	9,457	8,036	9,255	45
167,323	74,953	160,696	72,860	161,313	74,206	158,479	73,103	157,705	73,900	46
4,942	10,891	4,555	11,191	4,038	10,039	4,103	8,802	4,508	8,849	47
580	1,283	711	1,573	1,142	2,191	454	1,008	945	2,100	48
170,844	17,077	162,188	16,215	161,109	16,102	157,505	15,739	153,648	15,372	49
4,916	4,395	5,513	6,200	5,925	6,690	5,470	6,160	4,970	4,025	50
23,327	15,277	21,932	14,950	22,563	12,835	22,499	15,093	23,654	15,818	51
6,696	8,902	7,353	8,531	7,780	9,582	6,699	9,241	7,991	8,768	52
109	7,189	574	1,885	379	3,987	242	1,588	250	3,032	53
31,063	21,377	32,767	25,727	32,036	24,423	32,428	29,087	29,791	23,194	54
197,245	453,424	187,047	448,703	186,468	458,213	182,842	452,530	179,377	454,134	55
196,658	2,042,544	186,324	2,003,216	185,809	2,075,122	182,124	2,110,627	178,974	2,155,466	56
193,632	291,422	183,510	287,626	182,967	301,464	179,906	310,466	176,661	320,620	57
144,992	117,512	140,045	118,316	134,348	118,701	138,207	128,226	135,688	130,596	58
194,980	408,934	184,805	405,942	184,235	420,165	180,806	438,692	177,865	451,217	59
126,349	32,031	123,821	31,611	118,339	30,919	121,793	31,829	121,791	32,098	60
196,024	337,006	185,675	332,195	185,069	345,600	181,420	353,571	178,363	363,778	61
11,004	3,937	10,850	4,028	10,617	4,814	11,583	4,984	11,293	4,549	62
2,232	1,709	3,072	2,457	2,684	2,073	2,141	1,870	2,501	2,501	63
18,620	8,629	16,381	7,129	17,480	8,142	16,469	7,539	14,241	6,714	64

TABLE 2 (CONTINUED)

ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$19,500 to-à $20,000		$15,000 to-à $20,000	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	174,966		1,924,909	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	1,591		24,084	
Total Number of Returns	3	Nombre total de déclarations	3	176,557		1,948,993	
					$		$
Sources of Income		Sources de revenu					
Wages and Salaries	4	Salaires et traitements	4	155,938	2,701,578	1,677,704	25,428,119
Commissions from Employment	5	Commissions d'emplois	5	5,079	28,658	48,630	289,415
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	5,388	12,737	49,846	89,459
Family Allowance	7	Allocations Familiales	7	54,687	30,156	528,144	293,575
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	37,654	91,134	452,448	1,193,275
Old Age Pension	9	Pension de vieillesse	9	14,355	38,928	185,230	504,054
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	15,214	37,636	188,996	459,040
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	12,882	80,333	158,514	923,582
Net Business Income	12	Revenu net d'entreprise	12	8,661	43,052	93,989	577,423
Net Professional Income	13	Revenu net de professions	13	2,279	23,456	19,147	150,813
Net Commission Income	14	Revenu net de commissions	14	1,172	4,263	11,480	44,550
Net Farming Income	15	Revenu net d'agriculture	15	4,478	24,956	52,427	242,753
Net Fishing Income	16	Revenu net de pêche	16	600	4,019	6,863	54,740
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	12,557	26,283	114,564	206,419
Bond Interest	18	Intérêt obligataire	18	28,348	40,574	284,382	422,409
Bank Interest	19	Intérêt bancaire	19	102,456	203,344	1,090,083	2,102,017
Mortgage Interest	20	Intérêt hypothécaire	20	3,660	11,903	35,541	115,171
Income from Trusts	21	Revenu de fiducies	21	2,823	5,039	25,699	48,088
Annuity Income	22	Revenu de rentes	22	4,496	14,388	37,963	92,441
Other Canadian Investment Income	23	Autres placements au Canada	23	4,083	682	47,562	17,675
Foreign Investment Income	24	Revenu de placements à l'étranger	24	1,635	1,108	13,067	13,581
Net Rental Income	25	Revenu net de location	25	10,937	2,269-	107,135	6,376-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	7,503	7,181	70,181	63,041
Miscellaneous Income	27	Revenus divers	27	30,870	57,615	308,019	588,571
Total Income Assessed	28	Total du revenu imposé	28	176,557	3,486,752	1,948,993	33,913,832
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	176,509	628,161	1,948,435	6,932,006
Age Exemption	30	Exemption en raison d'âge	30	14,723	32,683	188,588	418,597
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	43,823	116,688	415,372	1,105,424
Wholly Dependent Children	32	Enfants entièrement à charge	32	51,144	65,690	481,445	629,214
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	762	1,045	11,100	14,998
Total Personal Exemptions	34	Total des exemptions personnelles	34	176,509	844,267	1,948,435	9,100,239
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	157,806	41,706	1,702,767	422,783
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	147,322	37,788	1,590,617	369,555
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	63,779	51,078	607,211	408,350
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	31,152	53,462	277,689	423,645
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	10,724	10,333	106,962	101,331
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	109,330	69,397	1,157,103	718,830
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	14,642	13,911	168,106	160,386
Union and Professional Dues	42	Cotisations syndicales et prof.	42	80,927	15,681	787,958	137,929
Education Deduction	43	Déduction relative aux études	43	6,256	1,880	62,053	20,200
Tuition Fees	44	Frais de scolarité	44	9,805	3,408	99,112	44,338
Child Care Expenses	45	Frais de garde d'enfants	45	9,389	10,537	96,133	100,110
General Expense Allowance	46	Allocation pour frais généraux	46	154,106	72,787	1,667,069	734,749
Other Expenses of Employment	47	Autres frais professionnels	47	3,963	8,628	41,083	87,740
Disability Deduction	48	Déduction pour invalidité	48	820	1,818	8,528	18,397
Standard Deductions	49	Déductions uniformes	49	150,059	15,004	1,686,209	168,526
Medical Claims	50	Réclamations de frais médicaux	50	5,493	4,837	58,585	58,462
Charitable Donations	51	Dons de charité	51	23,814	16,989	232,571	148,983
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	8,035	9,716	76,667	98,355
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	292	1,388	3,059	27,513
Other Deductions	54	Autres déductions	54	29,768	23,206	316,731	243,044
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	176,542	463,556	1,948,849	4,493,225
Taxable Income Assessed	56	Revenu imposable établi	56	176,187	2,180,705	1,942,330	20,356,570
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	174,034	325,831	1,912,316	2,907,136
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	133,409	132,960	1,442,450	1,188,752
Total Net Tax Payable	59	Impôt total net à payer	59	174,966	458,791	1,924,909	4,095,888
Canada Pension Plan Contributions	60	Cotisations au RPC	60	119,562	31,661	1,262,117	314,835
Basic Federal Tax	61	Impôt fédéral de base	61	175,551	368,650	1,935,443	3,363,633
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	12,362	5,505	112,638	42,172
Investment Tax Credit	63	Dégrèvement pour investissement	63	2,028	2,056	24,312	18,784
Child Tax Credit	64	Crédit d'impôt pour enfants	64	13,678	6,608	192,181	88,954

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2 (SUITE)

TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$20,000 to-á $20,500		$20,500 to-á $21,000		$21,000 to-á $21,500		$21,500 to-á $22,000		$22,000 to-á $22,500		LIGNE
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
167,016		163,847		163,655		155,925		156,359		1
1,580		1,511		1,341		1,427		1,516		2
168,596		165,358		164,996		157,352		157,875		3
	$		$		$		$		$	
148,805	2,668,356	146,506	2,672,266	146,062	2,756,269	139,710	2,709,137	140,749	2,779,776	4
4,386	28,750	4,470	36,175	4,786	37,064	4,015	36,416	4,808	53,351	5
3,962	5,844	5,720	8,251	4,131	9,465	5,137	6,638	5,760	9,791	6
57,260	32,022	53,077	30,422	56,032	32,549	55,253	31,515	53,711	30,922	7
34,298	83,415	32,094	78,587	31,364	75,602	31,353	72,159	28,829	61,667	8
13,185	36,318	13,623	36,063	12,263	33,467	11,295	30,057	11,843	30,860	9
13,801	33,035	14,740	36,866	14,008	34,329	11,530	28,049	12,966	31,620	10
10,932	75,421	12,921	87,116	11,983	85,113	11,413	81,760	11,463	78,983	11
8,196	47,727	6,257	30,707	7,701	42,287	6,740	43,614	6,916	39,144	12
1,675	14,073	1,627	18,168	1,588	17,622	1,514	12,103	1,910	14,979	13
983	3,469	1,032	6,826	768	3,572	954	5,006	936	4,513	14
4,548	22,635	4,765	24,549	4,205	23,335	5,223	23,262	4,887	25,402	15
640	6,093	570	5,424	363	3,766	310	3,314	410	5,330	16
12,918	25,358	12,446	28,200	11,199	27,357	12,115	24,901	12,550	26,689	17
25,580	37,146	25,379	39,382	26,350	45,827	26,452	37,832	24,357	41,878	18
92,014	197,509	97,410	198,294	97,218	186,348	92,018	186,229	94,906	197,394	19
2,649	7,439	2,251	9,137	2,917	10,120	3,263	10,271	3,110	10,485	20
3,070	4,541	2,853	6,993	2,261	3,963	2,573	4,297	1,921	5,408	21
4,029	10,103	2,884	11,930	3,293	9,709	3,082	7,673	2,996	9,255	22
3,765	1,706	4,437	2,081	4,245	1,462	3,324	3,425	3,850	1,440	23
1,580	2,454	929	1,950	1,016	1,810	1,071	1,903	1,123	867	24
11,213	5,143	9,524	1,317-	10,451	951	10,173	38	10,615	7,756-	25
8,134	4,799	7,314	7,376	7,987	9,749	8,234	8,791	6,851	4,661	26
31,616	59,645	27,598	55,910	28,314	54,794	29,798	54,026	28,467	56,139	27
168,596	3,413,001	165,358	3,431,353	164,996	3,506,529	157,352	3,422,417	157,875	3,512,797	28
168,439	599,418	165,337	588,139	164,971	586,946	157,321	559,923	157,860	561,934	29
13,351	29,639	13,856	30,758	12,685	28,160	11,441	25,399	12,153	26,978	30
42,468	114,957	38,232	103,886	44,658	117,168	39,417	109,314	39,440	105,530	31
53,827	70,278	51,648	66,277	54,332	72,696	52,981	70,817	51,842	67,523	32
910	1,414	970	1,419	702	782	610	868	710	856	33
168,439	815,706	165,337	790,479	164,971	805,752	157,321	766,321	157,860	762,822	34
150,016	40,079	147,365	39,119	148,256	39,605	141,967	38,110	142,527	38,249	35
140,417	36,308	138,800	36,095	138,624	36,661	133,640	35,374	135,272	36,180	36
63,014	50,976	65,179	54,328	64,268	53,779	62,255	53,521	65,453	59,318	37
29,713	46,135	29,194	49,847	32,882	58,602	30,748	51,102	33,555	58,116	38
10,548	9,905	11,205	10,839	9,338	9,133	9,090	8,783	11,637	11,215	39
98,132	60,885	102,938	65,918	102,095	63,978	98,470	62,371	101,063	63,591	40
11,941	11,238	13,487	12,748	12,605	12,009	11,452	11,038	12,045	11,421	41
77,274	15,670	80,936	16,458	76,446	16,018	77,849	16,459	78,510	17,023	42
5,947	2,006	6,507	1,987	5,469	1,721	6,106	2,035	6,528	2,353	43
8,269	2,648	9,258	3,684	8,150	2,817	8,621	2,962	8,486	4,558	44
6,948	8,244	7,442	7,923	5,972	6,832	6,183	7,504	6,862	8,540	45
147,727	70,000	145,074	68,784	145,104	69,438	138,520	66,728	138,906	67,000	46
3,642	6,387	3,656	9,361	4,893	12,131	3,272	8,645	4,878	18,427	47
270	604	276	615	760	1,694	418	928	420	928	48
143,929	14,387	142,367	14,229	141,093	14,099	132,799	13,276	133,834	13,397	49
4,687	4,272	4,968	5,898	3,837	3,710	3,645	3,418	3,818	4,677	50
21,975	13,748	20,908	12,131	22,407	15,340	22,804	16,264	22,388	15,277	51
6,467	6,925	7,287	9,025	8,258	8,909	5,627	6,301	6,796	7,501	52
148	2,007	351	1,053	288	1,235	175	1,702	258	1,746	53
30,752	24,212	34,302	35,347	31,260	23,181	31,739	29,690	32,323	28,725	54
168,498	426,636	165,358	455,387	164,995	450,892	157,339	436,210	157,874	468,241	55
168,124	2,172,370	164,877	2,195,465	164,646	2,252,033	156,785	2,223,402	157,505	2,282,437	56
166,142	329,160	163,225	336,191	163,026	346,265	155,245	346,831	155,619	358,602	57
125,997	132,743	123,023	134,154	122,249	136,060	117,276	137,586	115,801	139,504	58
167,016	461,903	163,847	470,344	163,655	482,325	155,925	484,417	156,359	498,106	59
112,356	30,129	109,956	29,154	109,848	29,365	106,498	28,717	105,154	28,251	60
167,560	369,810	164,267	375,422	164,089	386,932	156,334	385,003	156,901	396,731	61
12,681	5,357	12,388	6,004	11,137	5,854	12,005	5,275	12,236	5,709	62
1,781	1,817	1,900	1,528	2,049	1,932	2,100	1,794	2,100	2,363	63
10,343	5,100	10,777	5,294	9,719	4,627	9,015	4,478	10,806	5,469	64

TABLE 2 (CONTINUED)

ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$22,500 to-á $23,000		$23,000 to-á $23,500	
				Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant
Number of Taxable Returns	1	Nombre de déclarations imposables	1	147,243		143,970	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	1,223		1,079	
Total Number of Returns	3	Nombre total de déclarations	3	148,466		145,049	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	134,652	2,710,796	131,151	2,726,478
Commissions from Employment	5	Commissions d'emplois	5	3,780	40,871	4,398	39,895
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	3,378	5,500	3,558	5,704
Family Allowance	7	Allocations Familiales	7	52,451	30,161	52,677	28,812
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	26,574	57,017	22,706	46,566
Old Age Pension	9	Pension de vieillesse	9	9,484	25,385	9,320	24,073
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	11,310	28,450	11,020	24,723
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	10,527	77,945	10,370	76,662
Net Business Income	12	Revenu net d'entreprise	12	7,710	42,782	5,948	36,902
Net Professional Income	13	Revenu net de professions	13	1,448	12,838	2,093	15,203
Net Commission Income	14	Revenu net de commissions	14	1,070	4,136	1,316	7,242
Net Farming Income	15	Revenu net d'agriculture	15	3,558	15,298	3,806	18,339
Net Fishing Income	16	Revenu net de pêche	16	230	3,021	260	3,918
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	11,647	32,822	11,437	30,747
Bond Interest	18	Intérêt obligataire	18	23,882	37,383	24,859	37,266
Bank Interest	19	Intérêt bancaire	19	90,343	170,269	87,233	169,577
Mortgage Interest	20	Intérêt hypothécaire	20	2,441	8,154	2,817	9,408
Income from Trusts	21	Revenu de fiducies	21	2,047	4,360	2,230	2,271
Annuity Income	22	Revenu de rentes	22	2,984	6,950	3,207	8,689
Other Canadian Investment Income	23	Autres placements au Canada	23	3,978	868	4,632	1,594
Foreign Investment Income	24	Revenu de placements à l'étranger	24	1,331	1,698	938	762
Net Rental Income	25	Revenu net de location	25	10,057	2,411	10,742	18
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	7,739	4,660	6,862	7,860
Miscellaneous Income	27	Revenus divers	27	27,454	53,278	27,943	49,346
Total Income Assessed	28	Total du revenu imposé	28	148,466	3,377,052	145,049	3,372,053
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	148,430	527,907	145,016	516,119
Age Exemption	30	Exemption en raison d'âge	30	9,645	21,412	9,444	20,963
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	38,787	103,277	39,128	103,794
Wholly Dependent Children	32	Enfants entièrement à charge	32	51,186	66,846	51,202	66,205
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	760	1,311	1,180	1,963
Total Personal Exemptions	34	Total des exemptions personnelles	34	148,430	720,753	145,016	709,044
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	136,058	36,467	133,194	35,706
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	128,306	34,336	126,275	34,386
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	62,466	57,103	62,710	59,895
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	33,620	59,520	31,640	57,647
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	9,432	8,761	10,859	10,399
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	95,563	59,235	93,518	57,968
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	11,012	10,804	10,602	10,192
Union and Professional Dues	42	Cotisations syndicales et prof.	42	74,299	16,446	73,364	17,029
Education Deduction	43	Déduction relative aux études	43	6,080	2,067	5,271	1,945
Tuition Fees	44	Frais de scolarité	44	7,883	3,119	9,618	4,353
Child Care Expenses	45	Frais de garde d'enfants	45	5,637	6,698	5,488	6,411
General Expense Allowance	46	Allocation pour frais généraux	46	133,092	63,939	130,456	63,099
Other Expenses of Employment	47	Autres frais professionnels	47	4,828	10,612	4,448	11,639
Disability Deduction	48	Déduction pour invalidité	48	374	830	190	430
Standard Deductions	49	Déductions uniformes	49	124,843	12,473	121,301	12,143
Medical Claims	50	Réclamations de frais médicaux	50	4,255	3,335	3,927	3,373
Charitable Donations	51	Dons de charité	51	21,478	16,197	22,629	16,224
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	6,408	6,428	7,963	8,370
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	228	3,348	154	1,285
Other Deductions	54	Autres déductions	54	29,530	23,767	28,550	25,295
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	148,464	435,484	145,047	437,790
Taxable Income Assessed	56	Revenu imposable établi	56	148,127	2,223,123	144,811	2,226,037
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	146,749	351,114	143,373	355,468
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	109,953	137,824	110,794	141,990
Total Net Tax Payable	59	Impôt total net à payer	59	147,243	488,938	143,970	497,458
Canada Pension Plan Contributions	60	Cotisations au RPC	60	101,152	27,065	102,537	27,414
Basic Federal Tax	61	Impôt fédéral de base	61	147,557	387,824	144,353	390,555
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	11,296	7,045	11,311	6,586
Investment Tax Credit	63	Dégrèvement pour investissement	63	1,615	1,703	1,375	1,366
Child Tax Credit	64	Crédit d'impôt pour enfants	64	8,119	3,525	7,854	3,904

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2 (SUITE)

TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$23,500 to-á $24,000		$24,000 to-á $24,500		$24,500 to-á $25,000		$20,000 to-á $25,000		$25,000 to-á $26,000		POSTE
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	LINE / LIGNE
144,346		140,593		139,729		**1,522,683**		264,732		1
1,274		1,246		975		**13,172**		2,299		2
145,620		141,839		140,704		**1,535,855**		267,031		3
	$		$		$		$		$	
132,382	2,794,724	129,161	2,809,029	129,194	2,868,927	**1,378,372**	**27,495,757**	243,568	5,578,537	4
4,668	48,182	4,007	35,798	4,070	43,327	**43,388**	**399,829**	8,206	80,790	5
5,086	12,061	4,496	7,561	3,973	4,636	**45,281**	**75,451**	8,095	15,583	6
54,025	30,382	52,322	29,035	53,625	30,529	**540,433**	**306,348**	105,756	57,405	7
24,068	48,814	24,525	50,105	21,118	39,755	**276,929**	**613,686**	41,305	77,879	8
8,744	23,201	9,057	24,002	8,618	23,238	**107,432**	**286,665**	16,042	42,633	9
9,064	22,716	9,837	25,486	9,748	24,241	**118,024**	**289,514**	16,872	42,235	10
8,753	64,377	9,829	76,943	9,139	63,146	**107,330**	**767,466**	15,759	124,147	11
6,343	40,959	6,168	27,813	6,613	41,781	**68,592**	**393,715**	12,060	77,634	12
1,889	21,436	1,781	12,115	1,786	18,318	**17,311**	**156,854**	3,651	36,394	13
624	3,580	510	2,912	610	2,986	**8,804**	**44,242**	1,381	8,065	14
4,088	20,785	4,210	14,621	4,039	15,917	**43,329**	**204,143**	6,661	36,782	15
390	4,040	320	4,873	370	3,433	**3,857**	**43,211**	400	4,052	16
10,988	31,443	12,378	35,706	10,942	30,962	**118,620**	**294,185**	24,972	76,765	17
22,045	36,718	23,756	33,328	23,175	38,719	**245,815**	**385,478**	43,064	68,128	18
86,479	178,241	87,896	174,382	86,741	159,561	**912,258**	**1,817,806**	165,439	337,372	19
2,468	7,748	2,434	7,267	2,140	8,078	**26,489**	**88,108**	4,825	18,621	20
2,655	5,051	2,980	3,772	1,950	3,641	**24,540**	**44,298**	5,267	10,464	21
3,027	10,373	3,317	9,210	2,997	8,868	**31,816**	**92,760**	5,088	15,352	22
4,179	1,291	4,292	903	5,519	1,321	**42,221**	**16,091**	8,324	3,477	23
1,559	2,298	1,257	2,548	971	850	**11,775**	**17,140**	2,627	2,009	24
10,071	9,086-	10,108	4,387-	10,726	3,071-	**103,680**	**17,060-**	21,567	13,313-	25
6,937	7,632	7,219	9,004	7,405	5,992	**74,682**	**70,525**	14,124	12,602	26
28,304	51,600	27,628	46,771	28,301	47,176	**285,423**	**528,686**	53,148	94,591	27
145,620	3,458,566	141,839	3,438,798	140,704	3,482,331	**1,535,855**	**34,414,897**	267,031	6,808,203	28
145,555	517,850	141,802	504,428	140,632	500,365	**1,535,363**	**5,463,029**	266,962	950,173	29
8,756	19,438	9,319	20,688	8,729	19,378	**109,379**	**242,815**	16,149	35,851	30
40,582	109,075	37,757	101,507	38,529	103,341	**398,998**	**1,071,850**	76,276	203,830	31
53,514	70,777	51,101	66,228	52,349	69,748	**523,982**	**687,395**	104,396	135,520	32
750	906	1,227	1,456	954	1,759	**8,771**	**12,733**	1,970	2,625	33
145,555	718,046	141,802	694,307	140,632	694,592	**1,535,363**	**7,477,822**	266,962	1,327,998	34
134,107	36,130	129,678	34,709	129,841	35,196	**1,393,009**	**373,372**	246,651	66,463	35
126,327	34,237	122,810	33,571	122,215	33,900	**1,312,686**	**351,046**	233,217	64,521	36
63,411	59,868	64,992	67,137	67,698	71,348	**641,446**	**587,272**	131,606	144,071	37
31,941	59,193	33,053	66,538	32,360	60,967	**318,706**	**567,667**	66,432	121,026	38
9,162	8,697	10,103	9,960	11,212	10,938	**102,587**	**98,629**	21,374	20,783	39
93,799	58,669	93,090	58,270	92,370	56,707	**971,038**	**607,592**	176,738	110,465	40
9,602	9,149	10,648	10,141	9,874	9,205	**113,268**	**107,946**	17,062	16,138	41
76,174	17,992	74,470	17,893	77,062	18,913	**766,384**	**169,901**	149,155	36,880	42
5,985	2,243	4,374	1,324	6,172	2,346	**58,439**	**20,026**	11,193	3,935	43
8,288	2,987	8,910	2,943	8,931	3,088	**86,414**	**33,157**	12,529	4,190	44
4,782	5,089	4,260	5,119	5,440	6,255	**59,016**	**68,615**	8,328	9,021	45
130,959	63,213	127,876	62,122	127,894	61,977	**1,365,608**	**656,300**	241,710	117,391	46
6,030	14,590	4,359	10,328	4,543	10,867	**44,549**	**112,986**	8,868	26,140	47
320	598	170	377	250	554	**3,452**	**7,560**	569	1,271	48
121,480	12,139	116,926	11,682	117,803	11,772	**1,296,375**	**129,597**	220,017	21,996	49
3,432	4,043	4,058	4,279	3,557	3,758	**40,184**	**40,765**	7,027	6,915	50
22,919	16,574	22,932	18,102	21,595	17,039	**222,035**	**156,897**	43,513	30,376	51
5,748	5,743	6,520	7,498	7,345	7,670	**68,419**	**74,368**	13,495	13,857	52
90	15,379	243	1,042	225	1,747	**2,160**	**30,543**	513	4,265	53
26,775	25,015	31,646	25,393	29,344	28,612	**306,221**	**269,236**	60,482	67,530	54
145,572	451,548	141,832	448,428	140,700	452,859	**1,535,679**	**4,463,475**	266,980	887,234	55
145,173	2,306,146	141,448	2,296,828	140,465	2,336,449	**1,531,961**	**22,514,290**	266,336	4,595,217	56
143,707	371,491	140,237	372,894	139,040	382,223	**1,516,363**	**3,550,239**	263,851	757,203	57
108,506	145,084	104,609	144,474	107,226	150,869	**1,145,434**	**1,400,287**	202,696	298,745	58
144,346	516,575	140,593	517,368	139,729	533,092	**1,522,683**	**4,950,525**	264,732	1,055,948	59
100,278	27,057	96,731	25,927	99,805	27,038	**1,044,315**	**280,117**	188,099	50,769	60
144,720	407,664	140,908	407,083	140,115	417,513	**1,526,804**	**3,924,538**	265,438	824,630	61
10,801	6,744	12,176	7,576	10,881	6,733	**116,912**	**62,882**	24,426	16,737	62
1,677	2,108	1,480	1,487	2,133	2,431	**18,210**	**18,529**	2,828	4,124	63
5,149	2,485	5,467	2,279	5,238	2,633	**82,487**	**39,793**	10,077	4,352	64

TABLE 2 (CONTINUED)

ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	$26,000 to-à $27,000		$27,000 to-à $28,000	
			Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant
Number of Taxable Returns	1	Nombre de déclarations imposables	1	254,917	236,994	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	2,489	1,734	
Total Number of Returns	3	Nombre total de déclarations	3	257,406	238,728	
Sources of Income		Sources de revenu				
Wages and Salaries	4	Salaires et traitements	4	237,396	5,629,487	220,164	5,444,376
Commissions from Employment	5	Commissions d'emplois	5	8,691	102,795	8,244	98,337
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	8,935	12,626	7,861	10,750
Family Allowance	7	Allocations Familiales	7	103,068	59,506	99,702	57,164
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	38,745	72,982	30,799	52,270
Old Age Pension	9	Pension de vieillesse	9	12,880	33,826	12,686	33,320
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	14,809	36,371	13,405	31,616
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	15,217	111,930	13,128	108,395
Net Business Income	12	Revenu net d'entreprise	12	11,236	68,169	10,243	42,366
Net Professional Income	13	Revenu net de professions	13	3,960	39,678	2,931	35,402
Net Commission Income	14	Revenu net de commissions	14	1,339	10,893	1,044	6,499
Net Farming Income	15	Revenu net d'agriculture	15	6,708	45,332	6,416	47,614
Net Fishing Income	16	Revenu net de pêche	16	340	5,048	470	7,767
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	22,292	67,378	24,530	79,102
Bond Interest	18	Intérêt obligataire	18	45,744	61,981	42,421	67,551
Bank Interest	19	Intérêt bancaire	19	164,877	319,187	154,289	296,969
Mortgage Interest	20	Intérêt hypothécaire	20	4,421	14,735	4,377	17,653
Income from Trusts	21	Revenu de fiducies	21	3,909	6,208	4,472	7,647
Annuity Income	22	Revenu de rentes	22	4,603	12,372	5,363	17,264
Other Canadian Investment Income	23	Autres placements au Canada	23	9,139	3,332	7,403	5,016
Foreign Investment Income	24	Revenu de placements à l'étranger	24	2,749	3,305	2,845	2,457
Net Rental Income	25	Revenu net de location	25	19,256	6,327-	17,798	3,182-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	14,269	16,727	14,425	9,335
Miscellaneous Income	27	Revenus divers	27	52,221	92,943	47,855	87,829
Total Income Assessed	28	Total du revenu imposé	28	257,406	6,820,483	238,728	6,563,515
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	29	257,386	915,571	238,623	848,952
Age Exemption	30	Exemption en raison d'âge	30	13,181	29,262	13,050	28,971
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	76,144	205,485	75,756	203,626
Wholly Dependent Children	32	Enfants entièrement à charge	32	101,544	136,975	98,895	134,057
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	1,611	2,335	1,340	1,925
Total Personal Exemptions	34	Total des exemptions personnelles	34	257,386	1,289,627	238,623	1,217,531
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	240,560	65,246	222,842	60,152
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	228,292	63,471	211,151	59,195
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	130,517	149,067	123,974	150,855
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	67,518	132,238	64,752	124,823
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	18,526	18,124	18,280	17,923
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	174,949	108,846	162,778	102,536
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	15,786	14,754	14,010	13,532
Union and Professional Dues	42	Cotisations syndicales et prof.	42	148,628	38,463	138,562	36,081
Education Deduction	43	Déduction relative aux études	43	11,991	4,297	10,354	3,851
Tuition Fees	44	Frais de scolarité	44	17,225	6,867	14,906	5,484
Child Care Expenses	45	Frais de garde d'enfants	45	8,840	10,155	8,247	9,652
General Expense Allowance	46	Allocation pour frais généraux	46	234,335	114,352	216,999	106,085
Other Expenses of Employment	47	Autres frais professionnels	47	10,128	29,797	9,314	29,779
Disability Deduction	48	Déduction pour invalidité	48	887	2,369	1,170	2,588
Standard Deductions	49	Déductions uniformes	49	210,851	21,068	193,154	19,300
Medical Claims	50	Réclamations de frais médicaux	50	5,279	5,585	5,996	7,445
Charitable Donations	51	Dons de charité	51	43,854	32,162	43,112	30,055
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	11,675	10,812	12,540	11,620
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	493	2,691	740	5,009
Other Deductions	54	Autres déductions	54	57,595	58,790	55,218	54,609
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	257,403	889,153	238,722	850,572
Taxable Income Assessed	56	Revenu imposable établi	56	256,588	4,644,834	238,306	4,496,915
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	253,659	778,927	236,035	762,588
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	195,133	304,990	182,016	298,979
Total Net Tax Payable	59	Impôt total net à payer	59	254,917	1,083,918	236,994	1,061,567
Canada Pension Plan Contributions	60	Cotisations au RPC	60	183,252	49,522	170,213	45,915
Basic Federal Tax	61	Impôt fédéral de base	61	255,777	845,668	237,530	824,611
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	21,895	14,656	24,301	17,267
Investment Tax Credit	63	Dégrèvement pour investissement	63	3,195	4,716	2,637	3,824
Child Tax Credit	64	Crédit d'impôt pour enfants	64	9,578	4,647	8,112	3,907

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2 (SUITE)

TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$28,000 to-á $29,000		$29,000 to-á $30,000		$25,000 to-á $30,000		$30,000 to-á $31,000		$31,000 to-á $32,000		POSTE
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	LINE
225,032		196,629		**1,178,304**		182,482		171,391		1
1,673		1,332		**9,527**		1,468		1,278		2
226,705		197,961		**1,187,831**		183,950		172,669		3
	$		$		$		$		$	
209,896	5,399,945	183,428	4,861,207	**1,094,452**	**26,913,552**	170,335	4,669,134	158,968	4,517,090	4
6,476	74,373	5,656	62,970	**57,273**	**419,267**	5,427	57,548	5,683	79,067	5
7,250	9,558	6,650	12,932	**38,791**	**61,449**	3,848	4,493	4,579	10,314	6
99,308	57,342	89,108	53,187	**496,942**	**284,604**	83,273	48,281	80,814	47,328	7
28,437	51,737	21,161	36,995	**160,447**	**291,862**	18,255	32,740	14,803	25,198	8
11,437	30,297	9,876	26,374	**62,921**	**166,449**	9,315	25,085	9,145	25,179	9
12,244	29,172	10,794	26,818	**68,124**	**166,212**	10,483	26,484	10,052	24,779	10
12,713	108,494	10,908	89,782	**67,725**	**542,747**	10,098	93,608	10,034	82,728	11
9,268	51,808	8,524	46,383	**51,331**	**286,360**	8,401	50,915	8,420	49,645	12
3,053	37,710	3,736	37,804	**17,331**	**186,988**	3,224	35,269	2,688	26,906	13
1,417	11,552	1,659	9,022	**6,840**	**46,032**	1,219	8,284	692	6,399	14
5,742	32,685	5,575	41,676	**31,102**	**204,090**	4,848	34,958	4,708	24,953	15
530	7,111	477	9,613	**2,226**	**33,590**	290	3,924	451	7,907	16
21,912	79,517	22,560	77,274	**116,266**	**380,035**	23,310	83,193	22,248	80,105	17
43,774	59,526	37,956	59,477	**212,959**	**316,663**	33,717	54,426	33,198	62,322	18
147,245	291,048	133,804	254,398	**765,654**	**1,498,975**	124,154	258,125	118,955	250,469	19
3,469	11,858	3,717	13,434	**20,809**	**76,301**	3,879	15,052	3,157	8,081	20
4,427	9,466	4,120	8,243	**22,195**	**42,028**	4,522	7,984	3,736	5,876	21
3,985	11,613	4,880	16,087	**23,919**	**72,689**	4,413	14,905	4,184	19,879	22
7,953	5,964	6,478	2,162	**39,297**	**19,951**	6,327	3,224	6,760	2,492	23
3,052	3,738	2,405	2,595	**13,678**	**14,104**	3,029	3,967	2,269	1,885	24
17,659	22,283-	14,855	2,887-	**91,135**	**47,995-**	15,608	2,908-	13,240	10,440-	25
14,110	13,569	13,196	8,463	**70,124**	**60,696**	12,048	6,318	13,478	14,335	26
47,948	92,681	41,554	84,048	**242,726**	**452,091**	39,708	73,313	36,062	76,411	27
226,705	6,458,482	197,961	5,838,055	**1,187,831**	**32,488,738**	183,950	5,608,322	172,669	5,438,909	28
226,694	806,605	197,921	704,406	**1,187,586**	**4,225,708**	183,919	654,582	172,652	614,432	29
11,721	26,012	10,026	22,257	**64,127**	**142,353**	9,643	21,406	9,253	20,542	30
72,730	194,587	64,556	171,616	**365,462**	**979,143**	62,911	168,897	59,028	156,489	31
99,459	133,644	88,100	119,740	**492,394**	**659,935**	83,821	113,617	81,967	111,876	32
1,747	2,839	1,320	2,200	**7,990**	**11,923**	1,226	1,578	988	1,332	33
226,694	1,163,687	197,921	1,020,219	**1,187,586**	**6,019,062**	183,919	960,081	172,652	904,671	34
212,538	57,350	185,302	50,256	**1,107,893**	**299,466**	172,069	46,459	160,840	43,721	35
201,940	56,768	173,911	49,318	**1,048,511**	**293,274**	161,311	45,772	152,103	43,348	36
121,145	150,685	104,635	132,330	**611,877**	**727,008**	99,863	131,804	93,815	129,621	37
63,949	124,317	61,308	126,935	**323,959**	**629,340**	55,782	116,109	55,117	117,626	38
15,607	15,350	15,272	14,870	**89,010**	**87,050**	12,030	11,777	11,560	11,229	39
157,384	100,462	140,842	92,119	**812,691**	**514,429**	131,790	84,864	124,853	78,952	40
13,729	12,945	12,002	11,028	**72,589**	**68,396**	10,864	10,302	10,951	10,402	41
136,711	36,936	115,396	32,388	**688,452**	**180,749**	106,952	30,010	99,873	28,826	42
11,031	4,335	10,633	3,872	**55,202**	**20,290**	10,202	3,902	10,068	3,693	43
15,531	5,706	12,265	5,156	**72,456**	**27,403**	11,362	4,200	11,933	3,777	44
8,203	10,075	5,837	7,343	**39,455**	**46,245**	4,395	5,386	4,758	6,620	45
208,310	101,799	181,285	88,533	**1,082,639**	**528,159**	169,047	82,603	157,849	77,375	46
9,517	24,522	8,998	24,405	**46,825**	**134,643**	6,896	17,951	7,366	21,964	47
490	1,181	680	1,503	**3,793**	**8,912**	748	1,659	921	2,045	48
181,568	18,148	159,064	15,902	**964,684**	**96,416**	145,206	14,516	135,364	13,556	49
5,473	5,635	4,569	5,286	**28,344**	**30,864**	3,795	5,097	3,560	6,085	50
43,278	31,984	37,440	29,132	**211,197**	**153,708**	37,587	30,487	35,919	25,226	51
14,257	12,669	11,994	10,697	**63,961**	**59,655**	11,287	10,713	11,203	10,443	52
800	4,713	714	4,080	**3,260**	**20,759**	259	1,639	559	2,518	53
57,806	54,802	61,450	61,034	**292,551**	**296,764**	58,658	55,283	53,551	53,111	54
226,703	830,381	197,958	766,187	**1,187,766**	**4,223,527**	183,945	710,534	172,668	690,137	55
226,172	4,466,680	197,532	4,055,095	**1,184,934**	**22,258,740**	183,503	3,940,038	172,197	3,845,974	56
224,073	768,709	195,705	705,782	**1,173,323**	**3,773,209**	181,616	694,733	170,719	688,714	57
173,886	300,858	149,524	272,896	**903,255**	**1,476,469**	141,217	271,494	133,018	268,138	58
225,032	1,069,568	196,629	978,678	**1,178,304**	**5,249,679**	182,482	966,226	171,391	956,852	59
163,669	44,129	140,261	38,070	**845,494**	**228,405**	132,296	35,694	124,539	33,806	60
225,468	828,176	196,949	758,748	**1,181,162**	**4,081,833**	182,822	744,533	171,627	734,455	61
21,429	17,594	22,304	17,120	**114,355**	**83,376**	22,877	18,064	21,990	17,605	62
2,372	3,895	2,532	3,751	**13,564**	**20,310**	2,078	3,473	1,833	3,004	63
7,402	3,705	6,921	3,445	**42,090**	**20,056**	5,069	2,134	4,413	2,002	64

TABLE 2 (CONTINUED)

ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$32,000 to-á $33,000		$33,000 to-á $34,000	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	158,146		145,534	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	1,276		1,101	
Total Number of Returns	3	Nombre total de déclarations	3	159,422		146,635	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	147,142	4,289,312	136,669	4,128,985
Commissions from Employment	5	Commissions d'emplois	5	6,294	76,401	4,110	57,458
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	3,440	4,155	3,600	5,142
Family Allowance	7	Allocations Familiales	7	76,141	45,730	73,185	44,224
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	14,908	26,160	12,050	19,391
Old Age Pension	9	Pension de vieillesse	9	7,947	21,387	6,626	17,954
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	8,623	21,821	6,905	18,431
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	9,352	81,992	7,250	67,491
Net Business Income	12	Revenu net d'entreprise	12	6,575	42,765	7,043	23,775
Net Professional Income	13	Revenu net de professions	13	3,189	47,089	2,801	37,097
Net Commission Income	14	Revenu net de commissions	14	1,496	9,173	830	8,008
Net Farming Income	15	Revenu net d'agriculture	15	4,064	21,851	4,512	27,467
Net Fishing Income	16	Revenu net de pêche	16	300	4,624	270	4,364
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	23,107	93,139	20,398	75,821
Bond Interest	18	Intérêt obligataire	18	31,329	55,418	30,923	55,293
Bank Interest	19	Intérêt bancaire	19	110,831	237,526	102,483	221,743
Mortgage Interest	20	Intérêt hypothécaire	20	2,721	8,078	2,762	12,613
Income from Trusts	21	Revenu de fiducies	21	4,167	9,076	3,454	9,268
Annuity Income	22	Revenu de rentes	22	3,720	14,684	3,343	17,812
Other Canadian Investment Income	23	Autres placements au Canada	23	5,536	5,098	5,205	2,523
Foreign Investment Income	24	Revenu de placements à l'étranger	24	2,654	2,406	1,879	2,014
Net Rental Income	25	Revenu net de location	25	12,705	17,275-	13,059	11,680-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	12,311	7,610	10,496	10,400
Miscellaneous Income	27	Revenus divers	27	35,683	72,790	29,930	55,628
Total Income Assessed	28	Total du revenu imposé	28	159,422	5,181,010	146,635	4,911,222
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	159,385	567,072	146,630	521,642
Age Exemption	30	Exemption en raison d'âge	30	8,099	17,979	6,865	15,239
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	51,933	141,234	51,683	141,529
Wholly Dependent Children	32	Enfants entièrement à charge	32	77,391	107,192	72,349	101,143
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	1,200	1,607	1,041	1,284
Total Personal Exemptions	34	Total des exemptions personnelles	34	159,385	835,084	146,630	780,838
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	148,669	40,338	138,323	37,517
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	139,180	39,587	129,738	37,189
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	84,574	122,890	82,743	122,055
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	51,877	113,216	50,783	107,810
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	10,970	10,845	8,603	8,482
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	117,691	76,289	107,382	71,748
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	9,522	9,222	7,673	7,341
Union and Professional Dues	42	Cotisations syndicales et prof.	42	91,497	26,603	86,329	25,709
Education Deduction	43	Déduction relative aux études	43	9,506	3,198	9,192	3,069
Tuition Fees	44	Frais de scolarité	44	10,266	3,349	9,019	3,069
Child Care Expenses	45	Frais de garde d'enfants	45	4,030	5,107	3,670	5,474
General Expense Allowance	46	Allocation pour frais généraux	46	145,011	70,905	135,399	66,454
Other Expenses of Employment	47	Autres frais professionnels	47	8,289	30,321	6,105	19,627
Disability Deduction	48	Déduction pour invalidité	48	520	1,161	676	1,371
Standard Deductions	49	Déductions uniformes	49	124,212	12,443	114,623	11,453
Medical Claims	50	Réclamations de frais médicaux	50	3,317	3,340	3,164	3,270
Charitable Donations	51	Dons de charité	51	34,002	27,394	30,974	24,226
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	9,671	7,580	9,497	7,691
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	628	4,050	342	3,204
Other Deductions	54	Autres déductions	54	54,605	65,623	47,488	43,963
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	159,415	673,460	146,632	610,723
Taxable Income Assessed	56	Revenu imposable établi	56	158,969	3,676,205	146,297	3,520,953
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	157,431	661,880	144,987	645,969
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	122,828	256,989	113,128	249,176
Total Net Tax Payable	59	Impôt total net à payer	59	158,146	918,869	145,534	895,145
Canada Pension Plan Contributions	60	Cotisations au RPC	60	115,008	31,254	107,177	29,089
Basic Federal Tax	61	Impôt fédéral de base	61	158,403	705,073	145,791	685,247
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	22,833	20,646	19,797	16,654
Investment Tax Credit	63	Dégrèvement pour investissement	63	1,801	3,012	1,676	2,536
Child Tax Credit	64	Crédit d'impôt pour enfants	64	3,263	1,285	3,306	1,271

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2 (SUITE)

TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$34,000 to-à $35,000		$35,000 to-à $37,500		$37,500 to-à $40,000		$30,000 to-à $40,000		$40,000 to-à $45,000		POSTE ITEM
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
125,988		260,898		213,592		**1,258,031**		284,760		1
957		2,616		2,107		**10,803**		3,008		2
126,945		263,514		215,699		**1,268,834**		287,768		3
	$		$		$		$		$	
117,752	3,646,945	241,697	7,774,650	195,391	6,659,267	**1,167,954**	**35,685,384**	258,939	9,487,508	4
4,142	54,066	8,652	126,029	8,355	137,953	**42,663**	**588,522**	10,413	210,924	5
2,880	2,532	4,988	5,214	3,146	6,481	**26,481**	**38,331**	4,850	9,667	6
60,138	36,892	132,282	80,673	106,599	65,874	**612,432**	**369,001**	146,650	91,102	7
10,064	16,731	18,975	34,270	11,870	18,270	**100,925**	**172,759**	15,500	27,764	8
5,540	14,988	14,192	37,174	13,014	34,836	**65,779**	**176,603**	16,942	44,240	9
5,852	13,995	15,223	38,256	13,976	35,203	**71,114**	**178,969**	18,162	44,258	10
6,652	57,199	16,547	143,403	14,878	143,664	**74,811**	**670,086**	19,368	185,899	11
6,251	31,293	12,109	57,110	11,249	68,182	**60,048**	**323,686**	17,018	99,825	12
2,740	42,554	6,861	88,649	7,098	122,446	**28,601**	**400,008**	12,824	226,126	13
914	6,272	1,703	9,976	1,920	13,155	**8,774**	**61,268**	2,555	20,033	14
4,493	38,813	9,194	75,102	7,913	69,822	**39,732**	**292,966**	12,654	119,535	15
220	3,885	540	12,284	330	5,269	**2,393**	**42,257**	540	11,874	16
18,573	65,957	45,290	229,201	41,701	241,645	**194,627**	**869,060**	68,016	433,712	17
25,339	45,952	57,035	114,957	48,893	101,779	**268,434**	**490,148**	70,654	157,446	18
90,059	199,784	195,032	475,512	162,819	436,052	**904,333**	**2,079,210**	224,213	653,544	19
2,579	9,208	5,778	24,828	6,087	24,928	**26,963**	**102,788**	8,215	37,592	20
3,097	4,072	8,119	22,060	6,917	16,727	**34,012**	**75,063**	10,573	27,222	21
2,777	12,235	7,950	29,255	7,838	33,977	**34,225**	**142,747**	10,195	51,730	22
5,732	2,225	12,339	9,128	11,127	7,539	**53,026**	**32,228**	15,781	13,050	23
1,649	1,742	4,284	4,709	5,355	4,508	**21,119**	**21,230**	9,381	17,269	24
9,096	6,134-	24,017	11,574-	20,908	33,827-	**108,633**	**93,843-**	30,581	35,395-	25
11,145	12,647	24,454	13,302	23,278	19,260	**107,210**	**83,873**	39,177	38,680	26
28,384	63,295	58,533	142,163	47,071	113,495	**275,371**	**597,095**	65,787	185,594	27
126,945	4,377,147	263,514	9,536,328	215,699	8,346,502	**1,268,834**	**43,399,440**	287,768	12,159,199	28
126,924	451,681	263,462	937,146	215,636	767,074	**1,268,608**	**4,513,629**	287,675	1,023,376	29
5,692	12,635	14,508	32,207	13,381	29,704	**67,441**	**149,712**	17,385	38,591	30
42,671	114,880	98,548	261,898	77,741	211,070	**444,515**	**1,195,997**	109,159	290,348	31
60,849	85,342	134,657	188,873	109,438	155,487	**620,472**	**863,530**	151,295	216,194	32
740	1,014	1,360	2,165	1,590	2,063	**8,150**	**11,046**	2,098	2,764	33
126,924	665,552	263,462	1,422,289	215,636	1,165,398	**1,268,608**	**6,733,913**	287,675	1,571,273	34
119,599	32,656	245,579	66,638	198,689	54,286	**1,183,768**	**321,616**	266,247	73,054	35
111,247	31,865	226,670	64,922	181,078	52,249	**1,101,327**	**314,933**	239,897	69,072	36
74,960	114,374	148,760	240,484	122,167	215,371	**706,882**	**1,076,600**	164,374	317,552	37
45,264	101,286	99,276	220,615	88,030	199,289	**446,129**	**975,951**	134,680	308,813	38
8,065	7,936	16,490	16,148	10,835	10,737	**78,552**	**77,154**	14,591	14,358	39
94,804	63,011	204,778	139,040	168,713	116,809	**950,011**	**630,713**	233,086	169,101	40
6,935	6,720	17,855	17,118	16,068	15,451	**79,868**	**76,555**	20,407	19,352	41
69,758	21,361	145,010	43,041	109,459	34,447	**708,878**	**209,997**	144,146	47,365	42
7,388	3,068	18,770	6,573	17,063	6,247	**82,189**	**29,749**	26,066	9,888	43
8,937	2,352	19,723	6,740	13,584	4,390	**84,824**	**27,878**	20,917	7,243	44
3,226	4,867	6,103	7,562	4,040	4,359	**30,219**	**39,374**	5,862	7,352	45
116,695	57,354	238,327	116,463	193,010	94,109	**1,155,338**	**565,263**	255,364	124,413	46
5,064	13,956	12,899	42,215	10,546	37,200	**57,165**	**183,235**	16,186	66,898	47
220	493	872	1,938	990	2,189	**4,947**	**10,856**	836	1,853	48
97,394	9,735	195,765	19,557	154,680	15,452	**967,244**	**96,712**	196,111	19,635	49
2,955	4,678	5,420	10,659	5,479	8,833	**27,690**	**41,961**	6,018	8,951	50
28,496	22,200	65,779	54,031	59,298	50,785	**292,055**	**234,349**	90,019	81,614	51
9,100	7,900	19,339	16,250	17,790	15,336	**87,887**	**75,912**	28,361	22,662	52
360	2,745	789	7,955	980	6,472	**3,917**	**28,583**	1,702	12,085	53
42,567	51,026	95,339	113,401	82,019	109,197	**434,227**	**491,683**	117,527	163,346	54
126,943	559,584	263,500	1,211,350	215,687	1,053,208	**1,268,790**	**5,508,995**	287,754	1,544,606	55
126,679	3,152,633	262,889	6,906,421	215,185	6,126,697	**1,265,719**	**31,168,921**	287,061	9,040,770	56
125,604	583,817	259,838	1,280,810	212,455	1,155,822	**1,252,650**	**5,711,744**	283,444	1,747,575	57
97,314	224,462	204,606	496,621	171,039	455,079	**983,150**	**2,221,959**	225,313	675,090	58
125,988	808,279	260,898	1,777,431	213,592	1,610,901	**1,258,031**	**7,933,703**	284,760	2,422,665	59
92,318	25,204	191,744	52,024	158,641	43,292	**921,723**	**250,364**	210,214	57,626	60
126,221	619,105	261,423	1,355,282	214,051	1,218,082	**1,260,338**	**6,061,775**	285,485	1,834,815	61
18,160	14,590	44,672	50,658	40,784	53,644	**191,113**	**191,861**	66,716	96,647	62
1,882	3,601	4,037	6,410	3,813	8,241	**17,120**	**30,277**	6,476	13,255	63
3,099	1,136	3,999	1,422	2,389	749	**25,538**	**10,000**	2,883	765	64

TABLE 2 (CONTINUED)

ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	$45,000 to-á $50,000		$40,000 to-á $50,000	
			Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	175,592		460,352	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2,193		5,201	
Total Number of Returns	3	Nombre total de déclarations	177,785		465,553	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	156,099	6,212,962	415,038	15,700,471
Commissions from Employment	5	Commissions d'emplois	8,885	203,334	19,298	414,258
Other Employment Earnings	6	Autres gains provenant d'un emploi	2,094	3,888	6,944	13,555
Family Allowance	7	Allocations Familiales	89,194	56,013	235,844	147,116
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	7,837	13,604	23,337	41,368
Old Age Pension	9	Pension de vieillesse	12,363	32,970	29,305	77,210
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	12,214	30,749	30,376	75,007
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	13,062	136,261	32,430	322,160
Net Business Income	12	Revenu net d'entreprise	9,961	56,558	26,979	156,384
Net Professional Income	13	Revenu net de professions	9,791	206,853	22,615	432,979
Net Commission Income	14	Revenu net de commissions	1,786	21,175	4,341	41,208
Net Farming Income	15	Revenu net d'agriculture	7,716	94,425	20,370	213,960
Net Fishing Income	16	Revenu net de pêche	290	8,556	820	20,429
Taxable Amount of Dividends	17	Montant imposable des dividendes	53,363	433,288	121,379	867,000
Bond Interest	18	Intérêt obligataire	49,016	129,810	119,670	287,256
Bank Interest	19	Intérêt bancaire	144,450	508,179	368,663	1,161,723
Mortgage Interest	20	Intérêt hypothécaire	6,408	32,137	14,623	69,729
Income from Trusts	21	Revenu de fiducies	9,232	32,291	19,805	59,514
Annuity Income	22	Revenu de rentes	8,572	42,405	18,767	94,135
Other Canadian Investment Income	23	Autres placements au Canada	9,570	12,510	25,351	25,560
Foreign Investment Income	24	Revenu de placements à l'étranger	6,936	12,197	16,317	29,466
Net Rental Income	25	Revenu net de location	21,483	31,165-	52,064	66,561-
Net Taxable Capital Gains	26	Gains nets en capital imposables	27,899	44,193	67,076	82,873
Miscellaneous Income	27	Revenus divers	40,310	115,844	106,097	301,438
Total Income Assessed	28	Total du revenu imposé	177,785	8,409,038	465,553	20,568,237
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	177,657	631,908	465,332	1,655,284
Age Exemption	30	Exemption en raison d'âge	12,695	28,181	30,080	66,772
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	68,606	180,071	177,765	470,419
Wholly Dependent Children	32	Enfants entièrement à charge	91,237	132,367	242,532	348,560
Other Dependants Exemption	33	Ex. pour autres personnes à charge	1,520	1,950	3,616	4,714
Total Personal Exemptions	34	Total des exemptions personnelles	177,657	974,477	465,332	2,545,750
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	160,625	44,529	426,872	117,584
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	141,647	40,568	381,544	109,640
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	97,181	204,001	261,555	521,553
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	90,766	228,419	225,446	537,232
Registered Home Ownership	39	Régime enregistré d'épargne-logement	8,076	7,942	22,667	22,300
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	150,064	113,917	383,150	283,019
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	14,328	13,853	34,735	33,205
Union and Professional Dues	42	Cotisations syndicales et prof.	76,789	25,075	220,935	72,439
Education Deduction	43	Déduction relative aux études	16,867	6,841	42,933	16,729
Tuition Fees	44	Frais de scolarité	10,523	4,322	31,440	11,565
Child Care Expenses	45	Frais de garde d'enfants	2,575	2,891	8,437	10,243
General Expense Allowance	46	Allocation pour frais généraux	152,509	73,858	407,873	198,271
Other Expenses of Employment	47	Autres frais professionnels	11,282	54,209	27,468	121,107
Disability Deduction	48	Déduction pour invalidité	540	1,186	1,371	3,039
Standard Deductions	49	Déductions uniformes	115,529	11,540	311,640	31,175
Medical Claims	50	Réclamations de frais médicaux	4,817	9,678	10,835	18,629
Charitable Donations	51	Dons de charité	60,678	55,894	150,697	137,508
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	21,124	16,329	49,485	38,992
Allowable Investment Loss	53	Pertes déductibles d'entreprise	1,031	9,750	2,733	21,834
Other Deductions	54	Autres déductions	81,177	133,463	198,704	296,809
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	177,774	1,058,266	465,528	2,602,872
Taxable Income Assessed	56	Revenu imposable établi	177,443	6,369,265	464,504	15,410,034
Net Federal Tax Payable	57	Impôt fédéral net à payer	174,377	1,265,664	457,821	3,013,239
Net Provincial Tax Payable	58	Impôt provincial net à payer	138,917	486,075	364,230	1,161,164
Total Net Tax Payable	59	Impôt total net à payer	175,592	1,751,738	460,352	4,174,403
Canada Pension Plan Contributions	60	Cotisations au RPC	126,571	35,033	336,785	92,659
Basic Federal Tax	61	Impôt fédéral de base	176,045	1,323,923	461,530	3,158,739
Dividend Tax Credit	62	Dégrèvement pour dividendes	52,883	97,149	119,599	193,796
Investment Tax Credit	63	Dégrèvement pour investissement	4,615	11,492	11,091	24,747
Child Tax Credit	64	Crédit d'impôt pour enfants	566	144	3,449	909

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$50,000 to-à $60,000		$60,000 to-à $70,000		$70,000 to-à $80,000		$80,000 to-à $90,000		$90,000 to-à $100,000		POSTE ITEM
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
178,765		88,467		47,918		29,447		20,250		1
2,766		920		462		338		193		2
181,531		89,387		48,380		29,785		20,443		3
	$		$		$		$		$	
150,699	6,432,762	69,997	3,263,746	35,507	1,780,453	21,104	1,107,390	13,720	756,544	4
8,877	246,390	5,296	175,813	2,828	111,484	1,746	92,193	1,172	64,289	5
2,195	4,765	1,210	5,466	700	3,250	670	3,179	390	2,457	6
87,174	54,601	41,410	26,391	21,362	13,681	13,644	8,821	9,353	6,152	7
5,944	11,588	2,408	4,722	990	2,021	544	1,075	280	424	8
15,887	42,989	9,130	24,351	5,917	15,859	3,470	9,360	2,770	7,530	9
15,521	40,110	7,758	19,386	5,305	13,937	3,116	8,342	2,240	5,914	10
13,631	156,037	6,441	74,397	3,378	40,831	2,300	32,379	1,420	19,692	11
12,099	86,194	7,456	47,443	4,761	20,453	3,596	14,691	2,771	3,329	12
15,068	455,901	11,421	472,196	8,298	428,907	6,313	405,356	5,350	379,637	13
2,628	26,017	1,410	11,521	827	8,308	610	8,384	330	5,868	14
10,157	154,501	5,862	107,879	3,676	71,913	2,355	48,318	1,643	31,895	15
290	8,681	180	7,634	106	2,374	27	1,407	28	1,555	16
72,548	913,027	43,011	706,888	25,961	528,024	16,893	379,913	12,237	329,025	17
52,335	169,706	26,794	99,696	14,798	68,598	8,904	40,045	6,313	29,532	18
151,547	669,396	77,299	429,757	42,586	274,800	26,453	197,933	18,393	160,564	19
7,632	40,941	4,853	34,091	2,605	17,376	2,153	17,049	1,521	12,914	20
11,946	37,736	8,055	34,825	4,880	24,265	3,453	16,508	2,658	11,674	21
12,335	75,924	7,498	60,286	5,482	53,588	3,618	39,502	2,857	32,489	22
12,915	21,185	7,191	13,473	4,689	12,388	2,624	8,062	2,170	7,166	23
8,449	10,770	6,442	15,945	4,046	15,487	3,119	8,762	2,424	9,900	24
24,551	45,206-	16,231	96,015-	10,081	28,903-	6,247	21,631-	5,055	22,198-	25
38,015	74,867	22,175	61,021	14,390	54,687	10,061	40,468	7,454	46,080	26
42,691	181,137	21,888	157,848	12,312	76,077	7,061	51,546	4,937	34,345	27
181,531	9,870,017	89,387	5,758,749	48,380	3,609,860	29,785	2,519,051	20,443	1,936,777	28
181,389	645,051	89,317	317,467	48,311	171,691	29,733	105,550	20,412	72,454	29
16,164	35,880	9,289	20,620	6,005	13,318	3,567	7,918	2,838	6,300	30
66,692	177,222	29,685	78,099	15,153	39,140	9,487	24,584	5,826	15,186	31
91,025	136,011	44,226	66,999	23,003	35,389	14,624	23,278	9,713	15,394	32
990	1,412	561	797	171	224	174	246	90	128	33
181,389	995,576	89,317	483,982	48,311	259,762	29,733	161,577	20,412	109,462	34
158,575	44,762	75,947	22,295	40,187	12,360	24,795	7,946	16,794	5,512	35
128,458	36,634	54,454	15,248	25,427	7,027	14,299	3,934	8,925	2,424	36
82,674	189,083	34,174	87,554	15,175	40,632	7,857	20,907	4,650	12,209	37
91,292	284,882	46,556	172,661	25,857	111,678	16,724	76,282	11,911	54,727	38
7,338	7,172	3,183	3,170	1,800	1,802	810	806	510	507	39
156,526	123,767	78,447	65,480	43,322	37,086	26,623	23,055	18,370	16,358	40
15,215	14,324	7,628	7,070	4,330	4,073	2,808	2,658	1,947	1,769	41
65,184	20,391	25,995	8,024	11,710	3,924	6,010	2,127	3,510	1,136	42
19,276	8,238	9,765	4,390	5,584	2,557	3,773	1,666	2,500	1,112	43
8,025	2,886	3,679	2,248	1,730	673	953	495	680	330	44
2,142	2,391	1,055	1,340	530	754	250	299	206	289	45
146,716	69,986	67,256	31,637	34,225	16,052	20,045	9,217	12,997	6,007	46
10,382	55,251	5,368	41,870	2,743	22,025	1,558	18,392	1,114	14,296	47
553	1,330	444	984	230	528	150	331	70	148	48
110,251	11,008	47,823	4,773	25,753	2,569	14,804	1,474	9,350	930	49
4,179	12,122	2,404	8,412	929	4,384	430	2,695	370	1,639	50
70,036	73,670	40,857	47,203	22,245	30,340	14,786	22,631	10,968	17,703	51
22,067	17,894	10,828	8,810	6,016	4,863	3,680	3,030	2,300	1,743	52
1,353	16,570	1,045	13,990	601	8,833	484	9,652	344	5,341	53
87,644	192,004	46,256	134,821	26,527	100,561	17,114	89,140	12,371	72,346	54
181,521	1,184,366	89,377	681,978	48,368	412,919	29,777	296,737	20,437	216,525	55
181,246	7,668,424	89,237	4,559,484	48,279	2,862,729	29,665	1,980,448	20,395	1,521,752	56
177,324	1,532,057	87,895	938,068	47,730	620,697	29,345	455,687	20,203	362,649	57
142,922	591,011	71,523	364,533	38,698	240,063	23,902	178,055	16,524	142,254	58
178,765	2,123,068	88,467	1,302,602	47,918	860,760	29,447	633,742	20,250	504,903	59
126,820	35,691	61,429	17,924	32,315	9,854	20,129	6,361	13,601	4,437	60
179,432	1,593,531	88,676	965,420	47,861	619,804	29,465	443,270	20,233	343,245	61
71,765	205,013	42,593	159,230	25,632	118,757	16,714	85,325	12,048	73,825	62
6,566	18,246	3,938	11,289	2,726	8,533	1,890	5,264	1,380	3,632	63
40	13	35	14	10	11					64

TABLE 2 (CONTINUED)

ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$50,000 to-à $100,000		$100,000 to-à $125,000	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	364,847		27,691	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	4,679		293	
Total Number of Returns	3	Nombre total de déclarations	3	369,526		27,984	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	291,027	13,340,895	18,888	1,105,668
Commissions from Employment	5	Commissions d'emplois	5	19,919	690,169	1,330	75,584
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	5,170	19,117	540	5,720
Family Allowance	7	Allocations Familiales	7	172,943	109,646	12,284	8,177
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	10,166	19,830	310	549
Old Age Pension	9	Pension de vieillesse	9	37,174	100,090	3,675	9,875
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	33,937	87,688	3,102	7,969
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	27,174	323,335	1,856	30,304
Net Business Income	12	Revenu net d'entreprise	12	30,683	172,111	4,419	13,789-
Net Professional Income	13	Revenu net de professions	13	46,450	2,141,997	7,397	640,622
Net Commission Income	14	Revenu net de commissions	14	5,802	60,098	368	3,473
Net Farming Income	15	Revenu net d'agriculture	15	23,693	414,505	2,385	51,428
Net Fishing Income	16	Revenu net de pêche	16	629	21,652	57	2,988
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	170,650	2,856,876	18,463	621,971
Bond Interest	18	Intérêt obligataire	18	109,144	407,572	8,769	50,579
Bank Interest	19	Intérêt bancaire	19	316,278	1,732,451	25,455	263,829
Mortgage Interest	20	Intérêt hypothécaire	20	18,764	122,371	2,172	16,265
Income from Trusts	21	Revenu de fiducies	21	30,992	125,009	4,025	27,451
Annuity Income	22	Revenu de rentes	22	31,790	261,788	4,326	67,343
Other Canadian Investment Income	23	Autres placements au Canada	23	29,589	62,273	3,346	16,302
Foreign Investment Income	24	Revenu de placements à l'étranger	24	24,480	60,863	3,918	15,358
Net Rental Income	25	Revenu net de location	25	62,165	213,956-	7,248	39,764-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	92,095	277,123	11,142	83,251
Miscellaneous Income	27	Revenus divers	27	88,889	500,953	6,479	54,584
Total Income Assessed	28	Total du revenu imposé	28	369,526	23,694,455	27,984	3,105,734
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	369,162	1,312,213	27,937	99,336
Age Exemption	30	Exemption en raison d'âge	30	37,863	84,837	3,816	8,472
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	126,843	334,232	7,444	19,239
Wholly Dependent Children	32	Enfants entièrement à charge	32	182,591	277,072	13,376	21,430
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	1,985	2,807	198	278
Total Personal Exemptions	34	Total des exemptions personnelles	34	369,162	2,010,359	27,937	148,755
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	316,298	92,874	22,493	7,431
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	231,563	65,267	10,695	2,854
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	144,530	350,385	5,599	16,481
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	192,340	700,230	16,344	77,551
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	13,640	13,458	710	703
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	323,288	265,746	25,224	22,813
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	31,928	29,893	2,580	2,399
Union and Professional Dues	42	Cotisations syndicales et prof.	42	112,405	35,602	4,045	1,407
Education Deduction	43	Déduction relative aux études	43	40,900	17,962	3,669	1,633
Tuition Fees	44	Frais de scolarité	44	15,071	6,831	930	565
Child Care Expenses	45	Frais de garde d'enfants	45	4,185	5,073	280	405
General Expense Allowance	46	Allocation pour frais généraux	46	281,239	132,898	17,828	8,044
Other Expenses of Employment	47	Autres frais professionnels	47	21,165	151,833	1,120	13,148
Disability Deduction	48	Déduction pour invalidité	48	1,451	3,320	136	294
Standard Deductions	49	Déductions uniformes	49	207,981	20,755	12,271	1,225
Medical Claims	50	Réclamations de frais médicaux	50	8,312	29,253	437	3,062
Charitable Donations	51	Dons de charité	51	158,892	191,548	15,583	31,881
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	44,888	36,339	2,949	2,363
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	3,827	54,385	651	15,764
Other Deductions	54	Autres déductions	54	189,912	588,871	17,176	127,842
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	369,480	2,792,525	27,968	337,866
Taxable Income Assessed	56	Revenu imposable établi	56	368,822	18,592,837	27,874	2,431,093
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	362,497	3,909,159	27,645	598,103
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	293,569	1,515,917	22,946	236,258
Total Net Tax Payable	59	Impôt total net à payer	59	364,847	5,425,075	27,691	834,361
Canada Pension Plan Contributions	60	Cotisations au RPC	60	254,294	74,267	18,449	6,058
Basic Federal Tax	61	Impôt fédéral de base	61	365,667	3,965,269	27,690	549,595
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	168,752	642,150	18,219	139,635
Investment Tax Credit	63	Dégrèvement pour investissement	63	16,496	46,963	2,470	4,718
Child Tax Credit	64	Crédit d'impôt pour enfants	64	92	40		

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2 (SUITE)

TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$125,000 to-à $150,000		$150,000 to-à $200,000		$200,000 to-à $250,000		$250,000 and over-et plus		GRAND TOTAL TOTAL GLOBAL		ITEM POSTE
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
13,122		12,525		5,305		8,852		10,428,026		1
207		121		75		140		4,792,837		2
13,329		12,646		5,380		8,992		15,220,863		3
	$		$		$		$		$	
9,187	632,607	8,900	780,324	3,993	453,963	7,036	1,648,626	11,230,549	181,546,506	4
680	54,644	650	59,670	240	27,322	390	91,007	327,068	3,428,255	5
220	2,888	260	2,490	90	3,651	240	14,447	403,774	560,449	6
5,413	3,484	4,983	3,171	1,872	1,151	2,811	1,762	3,743,248	2,156,281	7
70	104	100	154	30	30	50	88	3,014,560	8,046,160	8
2,082	5,618	1,956	5,277	985	2,674	1,775	4,764	1,411,747	3,822,834	9
1,836	4,994	1,497	3,912	813	2,205	1,460	4,041	1,412,873	3,123,395	10
920	15,027	1,050	12,922	500	9,398	870	16,150	957,872	5,182,789	11
2,653	1,176	2,869	14,923-	1,411	11,771-	2,790	23,085-	798,407	3,055,125	12
3,548	385,332	2,786	349,322	870	121,280	1,081	192,108	243,575	5,510,653	13
260	4,504	160	2,145	60	591	100	8,630	95,262	422,110	14
1,038	16,372	986	5,870	460	440-	826	614-	440,687	1,831,528	15
10	1,072	11	1,204					54,191	331,544	16
9,316	370,584	9,133	506,421	4,015	314,597	7,112	1,478,595	1,118,189	8,979,422	17
3,988	22,735	3,954	25,861	1,910	15,833	2,837	34,465	1,931,476	3,306,599	18
12,185	155,057	11,690	190,850	5,035	102,747	8,510	351,087	7,873,503	16,235,276	19
1,130	10,412	1,140	16,763	512	5,823	887	19,212	240,635	863,014	20
1,910	14,058	1,790	24,284	766	11,484	1,333	41,001	233,810	600,751	21
2,283	40,158	2,643	73,787	1,259	50,054	2,518	280,941	265,317	1,388,861	22
1,919	8,442	1,710	9,749	839	6,455	1,736	38,469	399,831	298,016	23
2,291	10,764	2,441	16,710	1,358	15,796	2,561	60,126	138,559	304,249	24
4,207	30,972-	3,989	34,967-	1,953	8,969-	3,399	35,111-	809,143	698,206-	25
5,716	53,995	6,031	83,207	2,675	49,665	4,956	322,577	669,408	1,372,917	26
3,028	29,288	3,069	47,814	1,230	20,656	2,202	88,567	2,139,824	4,420,896	27
13,329	1,812,342	12,646	2,172,017	5,380	1,194,295	8,992	4,638,125	14,441,454	256,089,423	28
13,286	47,239	12,619	44,848	5,365	19,084	8,959	31,855	15,209,629	54,046,738	29
2,133	4,734	2,027	4,498	1,009	2,240	1,857	4,120	1,451,614	3,220,886	30
3,158	7,869	3,024	7,628	1,040	2,488	1,456	3,731	2,835,473	7,536,250	31
6,076	9,632	5,516	8,703	2,023	3,052	2,984	4,716	3,472,189	4,661,801	32
70	53	83	115	15	24	20	26	55,304	75,146	33
13,286	69,526	12,619	65,792	5,365	26,887	8,959	44,448	15,209,629	69,540,821	34
10,577	3,482	9,976	3,158	3,987	1,186	6,525	1,854	10,768,854	2,152,238	35
4,674	1,256	4,394	1,173	1,732	465	2,754	740	10,377,792	1,980,776	36
2,272	6,744	1,950	5,713	820	2,551	1,295	3,913	3,435,490	3,881,853	37
7,968	40,692	7,308	36,516	2,866	14,461	4,703	26,169	2,100,333	4,317,349	38
319	319	210	210	100	99	108	107	542,617	521,415	39
11,995	11,185	11,357	10,563	4,917	4,698	8,206	7,862	8,174,454	5,142,707	40
1,290	1,252	1,470	1,335	680	642	1,166	1,071	989,376	921,051	41
1,675	555	1,360	352	490	118	768	185	4,419,466	928,813	42
1,750	821	1,494	695	540	243	840	380	753,289	255,624	43
370	237	350	185	120	76	190	139	1,019,267	545,429	44
113	134	60	100	30	60	44	49	447,829	458,872	45
8,672	3,957	8,434	3,911	3,821	1,780	6,764	3,193	11,084,674	3,801,982	46
590	11,692	560	8,131	220	2,452	270	4,682	292,898	924,986	47
84	186	48	107			30	67	47,812	105,307	48
5,388	538	4,953	493	2,200	220	3,066	306	13,307,941	1,331,287	49
190	1,687	170	1,974	130	3,837	90	2,681	334,407	344,446	50
7,843	18,291	7,617	19,814	3,137	11,707	5,878	51,557	1,733,323	1,360,052	51
1,497	1,185	1,290	1,090	482	447	600	528	560,125	632,239	52
345	10,647	393	10,752	139	6,377	294	18,777	24,541	273,183	53
8,638	87,715	8,554	118,925	3,719	65,808	6,485	348,471	2,394,017	3,352,628	54
13,318	202,576	12,638	225,197	5,371	117,238	8,968	472,730	15,214,887	33,232,159	55
13,271	1,401,620	12,600	1,629,558	5,347	890,091	8,936	3,113,792	11,802,067	160,731,673	56
13,089	366,786	12,483	456,727	5,296	254,342	8,818	1,020,775	10,264,617	27,664,445	57
10,897	144,359	10,801	186,394	4,640	104,482	7,882	427,443	7,776,292	11,016,182	58
13,122	511,146	12,525	643,121	5,305	358,824	8,852	1,448,217	10,428,026	38,680,627	59
8,853	2,933	8,635	2,741	3,521	1,044	5,860	1,668	8,145,060	1,636,478	60
13,167	327,850	12,496	378,214	5,300	205,462	8,804	684,944	11,744,493	29,696,188	61
9,102	82,328	8,965	113,567	3,887	69,740	6,877	325,551	1,043,581	1,975,883	62
1,530	2,410	1,500	1,762	700	1,393	1,380	2,533	153,618	185,795	63
								2,636,971	1,513,527	64

TABLE 2A

TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	Loss and Nil-*Perte et Néant*		$1 to-à $1,000	
			Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables			627	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables				
Total Number of Returns	3	Nombre total de déclarations			627	
Sources of Income		Sources de revenu				$
Wages and Salaries	4	Salaires et traitements			56	30
Commissions from Employment	5	Commissions d'emplois				
Other Employment Earnings	6	Autres gains provenant d'un emploi				
Family Allowance	7	Allocations Familiales				
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage				
Old Age Pension	9	Pension de vieillesse				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ				
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite				
Net Business Income	12	Revenu net d'entreprise			502	104
Net Professional Income	13	Revenu net de professions			10	2
Net Commission Income	14	Revenu net de commissions				
Net Farming Income	15	Revenu net d'agriculture				
Net Fishing Income	16	Revenu net de pêche				
Taxable Amount of Dividends	17	Montant imposable des dividendes				
Bond Interest	18	Intérêt obligataire				
Bank Interest	19	Intérêt bancaire			30	7
Mortgage Interest	20	Intérêt hypothécaire				
Income from Trusts	21	Revenu de fiducies				
Annuity Income	22	Revenu de rentes				
Other Canadian Investment Income	23	Autres placements au Canada				
Foreign Investment Income	24	Revenu de placements à l'étranger				
Net Rental Income	25	Revenu net de location				
Net Taxable Capital Gains	26	Gains nets en capital imposables			424	126
Miscellaneous Income	27	Revenus divers			14	8
Total Income Assessed	28	Total du revenu imposé			627	284
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base				
Age Exemption	30	Exemption en raison d'âge				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent				
Wholly Dependent Children	32	Enfants entièrement à charge				
Other Dependants Exemption	33	Ex. pour autres personnes à charge				
Total Personal Exemptions	34	Total des exemptions personnelles				
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ				
Unemployment Insurance Premiums	36	Primes d'assurance-chômage			28	
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions				
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite				
Registered Home Ownership	39	Régime enregistré d'épargne-logement				
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital			15	5
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension				
Union and Professional Dues	42	Cotisations syndicales et prof.			14	1
Education Deduction	43	Déduction relative aux études				
Tuition Fees	44	Frais de scolarité				
Child Care Expenses	45	Frais de garde d'enfants				
General Expense Allowance	46	Allocation pour frais généraux			49	1
Other Expenses of Employment	47	Autres frais professionnels				
Disability Deduction	48	Déduction pour invalidité				
Standard Deductions	49	Déductions uniformes				
Medical Claims	50	Réclamations de frais médicaux				
Charitable Donations	51	Dons de charité				
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints				
Allowable Investment Loss	53	Pertes déductibles d'entreprise				
Other Deductions	54	Autres déductions				
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)			72	7
Taxable Income Assessed	56	Revenu imposable établi			627	276
Net Federal Tax Payable	57	Impôt fédéral net à payer			627	4
Net Provincial Tax Payable	58	Impôt provincial net à payer				
Total Net Tax Payable	59	Impôt total net à payer			627	4
Canada Pension Plan Contributions	60	Cotisations au RPC				
Basic Federal Tax	61	Impôt fédéral de base			627	17
Dividend Tax Credit	62	Dégrèvement pour dividendes				
Investment Tax Credit	63	Dégrèvement pour investissement				
Child Tax Credit	64	Crédit d'impôt pour enfants				

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2A

DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$1,000 to-à $1,500		$1,500 to-à $2,000		$2,000 to-à $2,500		$2,500 to-à $3,000		$3,000 to-à $3,500		POSTE ITEM
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
337		330		296		342		452		1
337		330		296		342		452		2
										3
	$		$		$		$		$	
45	57	56	83	45	95	122	299	206	602	4
										5
										6
						14	1			7
								14	32	8
						23	65			9
						14	29			10
								10	30	11
252	228	229	341	163	322	161	325	177	548	12
				25	54	10	27	14	43	13
										14
										15
		11				14	5			16
		14	2			15	13			17
10	1	28	41	62	103	26	32	77	60	18
										19
										20
										21
										22
										23
										24
										25
235	51	204	36	75	44	108	114	73	23	26
31	39			25	20	15	13	28	66	27
337	388	330	549	296	660	342	938	452	1,458	28
										29
		17	14	35	12	115	69	169	132	30
						23	6			31
						17	3	15	6	32
						25	3	18	2	33
		17	18	35	12	115	82	169	141	34
										35
		14		38		112	2	188	5	
21		21		45	1	101	3	178	7	36
								14	1	37
										38
										39
10	2	26	25	43	40	25	16	76	34	40
										41
						14	1			42
								14	4	43
								14	5	44
										45
45	2	56	2	45	3	122	9	199	18	46
										47
										48
		10		35		115	3	162	4	49
										50
										51
										52
										53
		11	2					11	6	54
58	6	87	32	93	47	186	39	249	90	55
337	382	330	499	296	599	342	814	452	1,226	56
336	6	318	8	272	17	319	39	428	77	57
		13		191	12	220	24	275	38	58
337	6	330	8	296	29	342	64	452	115	59
		14		38		111	2	160	5	60
337	25	330	45	296	63	342	93	452	150	61
		11				10	1			62
		30		12	1					63
										64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$3,500 to-à $4,000		$4,000 to-à $4,500	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	3,562		11,187	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	3,562		11,187	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	2,419	6,059	9,023	27,461
Commissions from Employment	5	Commissions d'emplois	5			47	48
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	107	87	288	133
Family Allowance	7	Allocations Familiales	7	73	17	233	86
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	1,925	5,582	6,238	14,774
Old Age Pension	9	Pension de vieillesse	9				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	39	46	90	184
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11				
Net Business Income	12	Revenu net d'entreprise	12	309	1,034	789	2,475
Net Professional Income	13	Revenu net de professions	13	50	181	43	131
Net Commission Income	14	Revenu net de commissions	14	10	12		
Net Farming Income	15	Revenu net d'agriculture	15	28	3-	47	92
Net Fishing Income	16	Revenu net de pêche	16	195	266	576	617
Taxable Amount of Dividends	17	Montant imposable des dividendes	17			14	1
Bond Interest	18	Intérêt obligataire	18			120	35
Bank Interest	19	Intérêt bancaire	19	236	68	1,507	323
Mortgage Interest	20	Intérêt hypothécaire	20				
Income from Trusts	21	Revenu de fiducies	21				
Annuity Income	22	Revenu de rentes	22				
Other Canadian Investment Income	23	Autres placements au Canada	23				
Foreign Investment Income	24	Revenu de placements à l'étranger	24	12	19		
Net Rental Income	25	Revenu net de location	25	14	21	45	11
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	79	49	124	176
Miscellaneous Income	27	Revenus divers	27	338	325	793	902
Total Income Assessed	28	Total du revenu imposé	28	3,562	13,786	11,187	47,529
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	3,136	10,448	10,891	38,017
Age Exemption	30	Exemption en raison d'âge	30				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	35	12	72	33
Wholly Dependent Children	32	Enfants entièrement à charge	32	32	7	90	28
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33				
Total Personal Exemptions	34	Total des exemptions personnelles	34	3,136	10,467	10,891	38,079
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	1,421	52	7,853	269
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	2,285	80	8,959	419
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	15	4	138	8
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38			13	3
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39				
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	237	42	1,414	231
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41				
Union and Professional Dues	42	Cotisations syndicales et prof.	42	169	7	852	42
Education Deduction	43	Déduction relative aux études	43			371	99
Tuition Fees	44	Frais de scolarité	44			314	61
Child Care Expenses	45	Frais de garde d'enfants	45			251	81
General Expense Allowance	46	Allocation pour frais généraux	46	2,183	160	8,917	810
Other Expenses of Employment	47	Autres frais professionnels	47				
Disability Deduction	48	Déduction pour invalidité	48				
Standard Deductions	49	Déductions uniformes	49	3,088	289	10,637	1,043
Medical Claims	50	Réclamations de frais médicaux	50	12	2	70	7
Charitable Donations	51	Dons de charité	51	36	5	232	26
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52				
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53				
Other Deductions	54	Autres déductions	54	26	8	174	33
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	3,233	656	10,959	3,138
Taxable Income Assessed	56	Revenu imposable établi	56	3,562	2,659	11,187	6,312
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	1,220	169	1,986	169
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	2,688	78	9,621	209
Total Net Tax Payable	59	Impôt total net à payer	59	3,562	247	11,187	378
Canada Pension Plan Contributions	60	Cotisations au RPC	60	1,342	47	7,356	247
Basic Federal Tax	61	Impôt fédéral de base	61	3,562	316	11,187	528
Dividend Tax Credit	62	Dégrèvement pour dividendes	62			14	
Investment Tax Credit	63	Dégrèvement pour investissement	63				
Child Tax Credit	64	Crédit d'impôt pour enfants	64	867	482	3,505	2,210

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2A (SUITE)

DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$4,500 to-á $5,000		$1 to-á $5,000		$5,000 to-á $5,500		$5,500 to-á $6,000		$6,000 to-á $6,500		POSTE
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	ITEM
12,076		29,209		15,333		44,618		118,453		1
12,076		29,209		15,333		44,618		118,453		2
										3
9,810	$ 30,893	21,782	$ 65,579	12,851	$ 45,596	33,691	$ 113,696	101,381	$ 474,774	4
43	32	92	80	270	243	469	429	1,926	1,814	5
399	496	800	727	331	90	1,558	990	4,335	2,920	6
758	339	1,081	443	985	428	1,676	674	3,791	1,825	7
7,106	18,146	15,290	38,546	8,849	23,265	31,203	110,280	62,251	192,861	8
		33	88			56	159	131	263	9
187	211	338	478	259	586	1,364	2,178	2,287	2,428	10
20	50	44	82	330	663	87	147	285	865	11
621	2,071	3,203	7,449	760	2,580	2,983	11,707	7,206	29,230	12
112	358	273	810	71	280	486	1,965	1,066	5,000	13
96	182	117	213	69	65	379	617	435	1,362	14
97	193	205	343	167	429	615	1,707	1,318	3,091	15
791	1,183	1,562	2,066	935	1,785	984	1,807	1,266	2,944	16
53	13	96	20	73	3	159	22	834	94	17
210	147	370	219	315	256	654	582	2,107	521	18
2,047	1,764	4,023	2,398	3,435	2,721	7,717	3,643	24,977	6,424	19
		16	29	26	54			145	153	20
26	42	49	63	22	61	27	43	169	109	21
102	97	110	110			225	996	59	241	22
26	2	36	7	34	13	51	36	461	218	23
		25	39	42	19	28	101	72	34	24
74	61	147	94	149	71	880	1,877	1,814	[illegible]	25
62	28	1,384	646	63	83	201	490	444	212	26
1,181	1,204	2,432	2,581	712	941	3,657	6,199	7,516	11,758	27
12,076	57,522	29,209	123,113	15,333	80,247	44,618	260,360	118,453	739,582	28
11,911	41,510	26,281	90,206	14,910	50,398	44,383	156,194	118,305	419,702	29
		23	6			58	126	132	293	30
63	15	209	74	181	76	378	105	592	254	31
569	314	735	354	765	637	865	726	1,701	1,512	32
				36	44			48	59	33
11,911	41,840	26,281	90,641	14,910	51,165	44,383	157,152	118,305	421,821	34
8,040	318	17,666	648	11,566	529	29,368	1,461	95,634	6,489	35
9,961	499	21,599	1,010	12,764	712	31,683	1,660	94,454	6,845	36
240	22	414	35	141	14	632	70	2,147	288	37
59	9	90	18	41	20	160	63	610	260	38
				46	46	113	110	35	28	39
2,109	900	3,955	1,295	3,418	1,369	7,879	2,133	25,946	5,238	40
18	12	25	13	321	282	87	83	437	213	41
1,133	53	2,205	105	2,085	111	4,248	230	14,183	1,053	42
740	170	1,133	276	982	305	1,525	482	2,424	682	43
658	267	994	337	1,175	493	1,218	811	3,321	1,136	44
348	218	599	299	599	508	1,519	1,031	1,855	1,469	45
9,688	935	21,304	1,939	12,689	1,340	33,182	3,393	100,646	14,225	46
62	21	69	22	251	86	91	64	107	20	47
11,527	1,129	25,581	2,468	14,300	1,355	43,404	4,292	114,977	11,466	48
59	19	155	33	133	40	488	106	1,410	431	49
325	58	593	89	502	174	559	160	2,031	445	50
19	6	19	6	26	20			24	22	51
327	39	568	91	445	77	815	73	3,491	501	52
11,969	4,675	26,906	8,690	15,254	7,482	44,577	16,220	118,383	50,813	53
12,076	11,006	29,209	23,771	15,333	21,600	44,618	86,986	118,453	266,947	54
1,538	126	7,044	615	2,799	426	34,112	1,055	112,715	6,479	55
11,128	374	24,137	736	13,821	840	29,481	2,159	68,720	7,433	56
12,076	500	29,209	1,351	15,333	1,266	44,618	3,214	118,453	13,912	57
8,033	318	17,054	620	11,485	526	23,588	1,207	70,977	4,923	58
12,073	800	29,206	2,035	15,333	1,980	44,618	9,113	118,453	29,719	59
53	1	96	2	73	1	90	5	782	21	60
15	2	75	5	10	3	91	4	489	38	61
3,871	2,610	8,244	5,303	4,313	2,620	8,540	4,822	22,690	13,178	62
										63
										64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$6,500 to-à $7,000		$7,000 to-à $7,500	
				Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	154,176		173,574	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	154,176		173,574	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	127,297	636,949	146,741	813,517
Commissions from Employment	5	Commissions d'emplois	5	2,795	2,598	2,736	5,837
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	8,298	8,354	5,897	5,465
Family Allowance	7	Allocations Familiales	7	8,073	3,206	9,888	3,924
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	76,611	246,402	76,976	230,974
Old Age Pension	9	Pension de vieillesse	9	677	1,830	926	2,633
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	4,326	10,691	4,536	10,450
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	1,289	3,000	2,003	6,309
Net Business Income	12	Revenu net d'entreprise	12	7,955	33,220	9,871	38,632
Net Professional Income	13	Revenu net de professions	13	1,684	6,119	1,688	8,303
Net Commission Income	14	Revenu net de commissions	14	1,344	2,479	1,247	2,774
Net Farming Income	15	Revenu net d'agriculture	15	1,841	4,714	2,923	6,183
Net Fishing Income	16	Revenu net de pêche	16	1,299	3,329	1,381	3,704
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	1,614	246	2,282	410
Bond Interest	18	Intérêt obligataire	18	6,570	7,127	9,755	11,749
Bank Interest	19	Intérêt bancaire	19	47,419	47,440	65,115	72,054
Mortgage Interest	20	Intérêt hypothécaire	20	959	2,625	1,035	2,337
Income from Trusts	21	Revenu de fiducies	21	373	934	569	1,539
Annuity Income	22	Revenu de rentes	22	307	584	893	2,394
Other Canadian Investment Income	23	Autres placements au Canada	23	1,419	411	2,247	655
Foreign Investment Income	24	Revenu de placements à l'étranger	24	164	113	414	397
Net Rental Income	25	Revenu net de location	25	2,797	123	4,147	1,640
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	1,075	851	1,584	1,341
Miscellaneous Income	27	Revenus divers	27	12,076	19,914	15,319	24,159
Total Income Assessed	28	Total du revenu imposé	28	154,176	1,043,260	173,574	1,257,381
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	154,070	546,140	173,449	615,592
Age Exemption	30	Exemption en raison d'âge	30	677	1,502	954	2,114
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	1,085	1,268	1,700	2,604
Wholly Dependent Children	32	Enfants entièrement à charge	32	5,119	4,252	7,295	6,191
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	82	60	56	68
Total Personal Exemptions	34	Total des exemptions personnelles	34	154,070	553,221	173,449	626,570
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	118,850	8,703	142,910	11,816
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	122,426	9,590	138,042	11,928
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	4,018	782	7,164	1,721
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	1,756	669	2,764	1,391
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	233	186	1,326	1,160
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	49,701	21,051	68,011	32,597
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	1,243	1,107	2,274	2,006
Union and Professional Dues	42	Cotisations syndicales et prof.	42	21,839	1,680	23,325	1,938
Education Deduction	43	Déduction relative aux études	43	8,099	2,147	13,423	3,954
Tuition Fees	44	Frais de scolarité	44	9,080	2,911	13,332	5,522
Child Care Expenses	45	Frais de garde d'enfants	45	2,509	1,262	3,950	2,522
General Expense Allowance	46	Allocation pour frais généraux	46	127,130	19,259	146,698	24,442
Other Expenses of Employment	47	Autres frais professionnels	47	284	177	601	369
Disability Deduction	48	Déduction pour invalidité	48				
Standard Deductions	49	Déductions uniformes	49	149,482	14,884	165,149	16,462
Medical Claims	50	Réclamations de frais médicaux	50	2,135	629	3,249	986
Charitable Donations	51	Dons de charité	51	3,111	931	6,047	1,691
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	113	90	358	281
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53				
Other Deductions	54	Autres déductions	54	6,535	1,299	9,331	1,661
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	154,144	87,358	173,519	122,460
Taxable Income Assessed	56	Revenu imposable établi	56	154,176	402,678	173,574	508,137
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	149,727	17,320	167,880	28,663
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	89,622	12,530	109,134	18,354
Total Net Tax Payable	59	Impôt total net à payer	59	154,176	29,850	173,574	47,017
Canada Pension Plan Contributions	60	Cotisations au RPC	60	84,599	6,364	107,959	9,207
Basic Federal Tax	61	Impôt fédéral de base	61	154,170	47,957	173,574	63,290
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	1,414	50	2,210	92
Investment Tax Credit	63	Dégrèvement pour investissement	63	615	41	987	109
Child Tax Credit	64	Crédit d'impôt pour enfants	64	27,660	14,393	29,076	15,735

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2A (SUITE)

DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$7,500 to-à $8,000		$8,000 to-à $8,500		$8,500 to-à $9,000		$9,000 to-à $9,500		$9,500 to-à $10,000		POSTE
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
175,093		182,720		182,732		205,094		208,754		1
										2
175,093		182,720		182,732		205,094		208,754		3
	$		$		$		$		$	
148,619	879,329	154,446	963,353	152,357	1,034,749	167,078	1,186,970	169,299	1,255,320	4
2,952	2,464	3,042	5,035	4,057	6,631	3,266	6,372	2,873	8,657	5
6,240	8,298	6,312	4,190	5,042	4,306	5,972	8,032	6,124	5,456	6
12,789	5,748	15,370	6,791	17,006	8,509	22,931	10,538	23,014	9,623	7
76,901	233,963	79,841	273,647	72,661	238,994	80,239	269,273	83,724	278,977	8
1,375	3,728	2,192	6,081	6,867	18,354	16,284	44,808	20,304	56,859	9
6,266	12,471	7,905	19,158	10,458	20,623	16,002	33,915	19,501	42,154	10
1,815	6,040	5,667	21,482	5,067	19,307	6,357	20,564	10,892	32,116	11
9,992	41,454	10,012	45,516	9,909	43,497	10,776	49,737	10,740	52,920	12
2,094	11,505	2,089	10,298	2,392	11,510	2,198	11,450	2,087	10,867	13
695	1,935	1,077	2,967	1,219	2,501	1,110	2,726	1,370	3,840	14
2,760	6,482	3,056	670	3,942	9,623	3,500	9,507	4,188	13,659	15
1,559	5,146	1,390	3,949	1,326	4,528	1,430	4,818	1,270	5,153	16
3,013	670	3,427	1,000	5,820	2,010	6,512	2,259	5,456	2,620	17
12,699	16,104	11,463	16,088	14,545	20,142	18,024	31,403	18,901	26,478	18
69,542	84,699	74,820	90,700	76,422	112,501	93,659	153,715	98,984	174,942	19
1,802	4,491	1,271	2,521	1,872	4,179	2,460	6,089	2,655	8,609	20
1,119	1,356	1,347	1,860	1,866	2,687	1,881	3,167	2,235	3,900	21
954	1,652	601	1,168	1,245	1,895	1,244	2,319	1,936	2,535	22
2,691	507	2,440	627	2,394	958	3,749	1,030	4,299	941	23
397	514	294	193	940	363	518	422	625	735	24
4,422	285-	4,833	1,703	5,224	2,577	6,942	2,174	7,063	793	25
2,489	3,120	3,159	1,212	3,947	2,463	3,614	3,007	4,341	2,233	26
17,075	26,043	16,418	27,814	18,180	26,304	20,767	31,653	23,465	35,800	27
175,093	1,357,431	182,720	1,508,022	182,732	1,599,212	205,094	1,895,948	208,754	2,035,186	28
174,949	620,940	182,680	649,584	182,605	648,164	204,867	727,568	208,591	742,060	29
1,408	3,080	2,223	4,922	6,920	15,357	16,383	36,364	20,671	45,888	30
3,025	4,870	3,328	5,455	5,379	11,712	10,537	24,581	13,858	35,050	31
10,150	10,428	13,049	13,489	14,787	16,613	18,908	22,236	16,869	18,144	32
177	215	137	135	358	510	638	717	455	538	33
174,949	639,534	182,680	673,586	182,605	692,356	204,867	811,466	208,591	841,680	34
147,434	13,021	151,395	14,520	153,841	16,160	165,705	18,483	169,826	20,117	35
141,815	13,096	142,618	13,798	143,336	15,380	156,038	17,486	158,577	18,763	36
8,715	2,110	9,508	2,333	13,398	3,864	12,540	4,399	15,792	5,087	37
3,912	2,240	5,514	4,162	8,933	7,760	10,376	9,464	9,664	8,558	38
1,883	1,528	2,567	2,386	4,738	4,206	4,054	3,782	5,820	5,476	39
73,502	38,911	77,611	41,060	80,926	47,912	97,008	59,732	101,977	63,595	40
2,196	1,865	5,482	5,268	4,931	4,517	6,765	5,887	11,447	9,854	41
29,176	2,479	36,027	3,299	37,905	3,552	42,359	4,174	42,320	4,268	42
17,084	5,022	16,205	5,114	17,278	5,618	16,601	4,741	13,855	4,380	43
18,368	8,615	14,772	7,604	16,709	8,853	18,010	9,309	17,382	8,312	44
4,693	3,266	5,774	4,093	7,421	6,230	8,702	8,330	10,061	8,638	45
148,411	26,367	153,623	28,583	151,349	31,160	166,421	35,622	167,896	37,684	46
1,356	424	906	1,147	1,281	964	1,348	1,521	1,823	1,292	47
36	80	89	198			283	628	434	912	48
165,187	16,466	170,160	16,996	168,428	16,793	188,307	18,801	192,297	19,217	49
3,648	1,674	5,819	2,930	5,553	2,523	6,477	3,083	5,885	2,781	50
7,547	2,890	8,284	3,193	10,835	4,185	12,288	4,610	12,261	4,603	51
185	160	640	417	872	508	771	576	2,045	1,647	52
								12	23	53
9,457	1,955	14,177	2,986	15,630	3,402	19,206	6,511	19,010	4,535	54
174,988	142,169	182,701	160,094	182,666	183,607	205,085	217,143	208,744	229,742	55
175,093	575,716	182,720	674,162	182,732	723,226	205,094	867,237	208,754	963,677	56
168,493	39,296	177,965	53,378	176,297	61,309	199,238	78,416	202,417	93,489	57
114,866	22,773	123,392	26,457	131,571	31,291	146,152	38,176	145,899	42,559	58
175,093	62,069	182,720	79,835	182,732	92,600	205,094	116,592	208,754	136,048	59
111,749	10,047	108,523	10,528	115,570	12,321	123,820	14,070	121,559	14,877	60
175,093	74,488	182,720	90,095	182,732	98,416	205,089	120,236	208,754	136,618	61
2,800	148	3,398	227	5,771	447	6,280	499	5,439	584	62
1,230	238	1,009	213	1,538	372	1,384	424	1,862	584	63
34,336	18,732	33,235	16,793	27,842	15,014	34,470	17,680	33,219	15,964	64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$5,000 to-à $10,000		$10,000 to-à $10,500	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	1,460,547		215,915	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	1,460,547		215,915	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	1,213,760	7,404,254	171,453	1,371,870
Commissions from Employment	5	Commissions d'emplois	5	24,386	40,079	3,751	9,472
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	50,109	48,101	6,119	8,987
Family Allowance	7	Allocations Familiales	7	115,523	51,265	24,875	13,083
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	649,256	2,098,634	77,536	247,809
Old Age Pension	9	Pension de vieillesse	9	48,819	134,727	25,433	70,790
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	72,904	154,655	23,045	50,202
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	33,792	110,493	16,847	55,909
Net Business Income	12	Revenu net d'entreprise	12	80,204	348,494	11,061	54,841
Net Professional Income	13	Revenu net de professions	13	15,855	77,297	2,107	11,881
Net Commission Income	14	Revenu net de commissions	14	8,945	21,266	1,348	5,131
Net Farming Income	15	Revenu net d'agriculture	15	24,310	56,065	4,817	13,375
Net Fishing Income	16	Revenu net de pêche	16	12,840	37,162	1,166	4,588
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	29,190	9,334	6,689	2,897
Bond Interest	18	Intérêt obligataire	18	95,033	130,451	22,313	32,327
Bank Interest	19	Intérêt bancaire	19	562,090	748,839	103,347	189,099
Mortgage Interest	20	Intérêt hypothécaire	20	12,232	31,072	2,979	8,126
Income from Trusts	21	Revenu de fiducies	21	9,608	15,657	1,696	2,651
Annuity Income	22	Revenu de rentes	22	7,467	13,787	2,278	3,830
Other Canadian Investment Income	23	Autres placements au Canada	23	19,785	5,397	4,506	1,638
Foreign Investment Income	24	Revenu de placements à l'étranger	24	3,494	2,890	956	688
Net Rental Income	25	Revenu net de location	25	38,271	11,114	7,574	3,128
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	20,917	15,013	4,754	3,470
Miscellaneous Income	27	Revenus divers	27	135,185	210,585	23,398	46,767
Total Income Assessed	28	Total du revenu imposé	28	1,460,547	11,776,630	215,915	2,212,556
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	1,458,809	5,176,342	215,871	767,257
Age Exemption	30	Exemption en raison d'âge	30	49,434	109,657	26,178	58,048
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	40,063	85,976	17,318	44,936
Wholly Dependent Children	32	Enfants entièrement à charge	32	89,508	94,228	20,874	24,951
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	1,987	2,347	679	561
Total Personal Exemptions	34	Total des exemptions personnelles	34	1,458,809	5,468,550	215,871	895,752
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	1,186,529	111,297	172,248	22,119
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	1,141,753	109,258	159,399	20,200
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	74,055	20,669	16,727	5,298
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	43,730	34,587	10,140	9,981
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	20,815	18,908	4,696	4,160
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	585,979	313,599	107,265	68,579
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	35,183	31,081	17,510	16,174
Union and Professional Dues	42	Cotisations syndicales et prof.	42	253,467	22,785	46,599	5,256
Education Deduction	43	Déduction relative aux études	43	107,476	32,444	12,813	3,725
Tuition Fees	44	Frais de scolarité	44	113,367	53,567	14,156	8,330
Child Care Expenses	45	Frais de garde d'enfants	45	47,083	37,349	8,197	7,794
General Expense Allowance	46	Allocation pour frais généraux	46	1,208,045	222,075	169,956	41,156
Other Expenses of Employment	47	Autres frais professionnels	47	8,048	6,064	2,064	2,036
Disability Deduction	48	Déduction pour invalidité	48	854	1,844	420	932
Standard Deductions	49	Déductions uniformes	49	1,371,691	136,734	194,527	19,422
Medical Claims	50	Réclamations de frais médicaux	50	34,797	15,182	7,049	3,125
Charitable Donations	51	Dons de charité	51	63,465	22,887	17,543	7,014
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	5,034	3,722	1,930	1,977
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	25	37	41	56
Other Deductions	54	Autres déductions	54	98,097	23,000	23,546	5,497
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	1,460,061	1,217,089	215,903	252,830
Taxable Income Assessed	56	Revenu imposable établi	56	1,460,547	5,090,366	215,915	1,063,816
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	1,391,643	379,832	210,529	108,254
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	972,658	202,571	161,315	51,499
Total Net Tax Payable	59	Impôt total net à payer	59	1,460,547	582,403	215,915	159,753
Canada Pension Plan Contributions	60	Cotisations au RPC	60	879,829	84,072	131,934	17,115
Basic Federal Tax	61	Impôt fédéral de base	61	1,460,536	671,912	215,915	153,212
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	28,257	2,075	6,436	656
Investment Tax Credit	63	Dégrèvement pour investissement	63	9,216	2,023	2,142	646
Child Tax Credit	64	Crédit d'impôt pour enfants	64	255,381	134,931	31,798	16,929

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2A (SUITE)

DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$10,500 to-á $11,000		$11,000 to-á $11,500		$11,500 to-á $12,000		$12,000 to-á $12,500		$12,500 to-á $13,000		POSTE ITEM
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
205,405		226,622		211,676		217,252		216,328		1
										2
205,405		226,622		211,676		217,252		216,328		3
	$		$		$		$		$	
161,091	1,359,209	182,073	1,625,257	169,974	1,605,213	176,297	1,772,862	177,198	1,868,533	4
4,680	15,030	3,833	16,274	4,797	12,355	5,465	15,740	4,727	18,170	5
5,722	8,722	4,712	7,062	5,983	7,905	5,537	8,040	5,617	7,628	6
28,237	14,749	36,001	19,784	40,341	20,351	38,059	21,103	40,990	22,351	7
70,669	238,960	79,266	246,052	71,929	220,327	69,852	199,317	66,933	202,859	8
25,232	70,106	26,873	73,537	26,541	73,360	25,016	68,473	26,074	70,878	9
24,892	54,309	27,528	61,427	25,937	59,358	23,693	55,727	26,511	61,790	10
16,207	54,599	18,462	70,149	19,155	78,079	18,947	87,563	19,726	89,724	11
11,697	57,655	11,655	66,188	11,540	57,232	11,571	67,240	10,651	60,486	12
2,194	14,293	2,388	13,636	2,283	16,897	2,841	16,776	1,761	14,374	13
1,361	4,299	1,750	5,540	1,618	6,614	597	1,980	721	2,404	14
5,055	13,131	4,706	17,873	5,278	8,576	5,252	16,966	5,309	22,234	15
1,438	6,368	1,421	6,896	870	3,719	803	4,222	782	3,843	16
6,790	3,655	8,190	4,050	7,994	4,398	8,373	5,165	8,955	5,597	17
25,454	37,954	23,235	35,944	24,704	38,608	23,827	37,361	26,121	37,965	18
102,347	189,076	113,444	208,582	106,932	201,519	109,325	201,734	113,486	204,875	19
3,413	8,974	4,029	11,080	3,591	9,806	3,942	9,952	3,161	9,847	20
1,948	3,705	1,999	3,232	2,043	4,526	1,426	2,091	2,154	2,570	21
2,125	3,418	2,869	4,034	4,047	5,583	3,601	5,405	2,895	6,025	22
5,481	1,894	4,504	1,685	5,056	2,993	5,255	979	4,574	2,538	23
826	414	1,433	1,700	575	925	1,379	1,276	763	587	24
8,795	301-	8,367	9	8,799	2,146	8,870	5,726	9,282	4,423-	25
4,599	5,127	6,011	5,441	6,021	6,216	4,389	2,898	5,693	2,522	26
24,583	42,288	28,141	44,466	24,994	40,157	27,569	50,685	26,279	44,838	27
205,405	2,207,634	226,622	2,549,897	211,676	2,486,866	217,252	2,659,280	216,328	2,758,214	28
205,369	729,959	226,587	805,407	211,579	752,248	217,215	772,773	216,298	769,098	29
25,741	57,123	27,190	60,350	26,757	59,399	25,363	56,301	26,315	58,413	30
19,603	47,986	25,739	65,594	31,623	83,591	30,934	82,069	35,277	93,079	31
24,036	29,559	31,047	38,150	35,334	42,447	35,297	43,816	35,738	42,759	32
520	684	560	559	502	605	705	807	646	646	33
205,369	865,313	226,587	970,060	211,579	938,291	217,215	955,767	216,298	963,995	34
163,455	22,638	185,548	27,053	173,201	26,718	180,730	29,949	180,905	31,647	35
150,453	20,285	171,932	24,365	160,690	24,150	166,511	26,623	165,941	27,739	36
16,234	5,427	24,030	8,837	22,344	9,926	27,794	11,417	34,828	14,944	37
11,691	11,992	12,829	13,113	15,378	16,838	17,598	18,907	19,035	22,262	38
6,159	5,866	6,844	6,658	6,121	5,933	6,649	6,514	7,391	6,719	39
107,015	68,382	117,945	76,738	110,647	70,632	114,778	71,810	119,019	74,841	40
16,881	15,681	19,387	18,146	19,581	18,456	20,537	19,490	20,637	19,767	41
47,514	4,734	56,717	6,204	51,409	5,973	56,186	6,847	58,555	7,406	42
10,713	3,248	11,726	3,549	10,495	2,897	8,795	2,450	6,585	1,987	43
14,177	7,118	14,042	7,272	12,656	6,151	11,411	4,791	11,170	4,398	44
7,696	7,274	12,145	13,006	8,544	8,113	10,487	10,596	11,660	12,362	45
160,079	40,807	181,014	48,745	168,825	48,137	175,629	53,427	175,949	56,074	46
2,937	3,633	2,372	5,322	2,566	4,716	2,356	3,545	2,810	3,590	47
362	744	878	1,933	470	1,043	1,189	2,639	817	1,814	48
185,401	18,508	202,931	20,258	188,031	18,773	192,339	19,224	190,214	19,000	49
7,003	4,142	7,086	3,613	6,931	3,447	6,918	3,606	7,850	4,050	50
15,953	7,540	20,015	9,135	19,438	9,252	20,861	11,236	21,580	11,685	51
2,868	2,671	4,074	3,610	4,626	4,941	4,929	6,177	7,002	7,556	52
51	89	323	565	49	177	50	157	12	22	53
25,252	6,449	25,358	7,335	24,099	9,099	24,530	7,790	26,693	9,344	54
205,391	257,228	226,592	305,457	211,600	295,372	217,233	317,195	216,319	337,207	55
205,405	1,084,996	226,622	1,274,357	211,676	1,253,062	217,252	1,386,221	216,328	1,457,009	56
200,018	115,042	220,620	140,148	207,872	141,970	213,067	163,535	212,640	176,077	57
148,950	51,598	164,682	63,248	153,824	62,910	163,800	72,913	155,454	74,475	58
205,405	166,640	226,622	203,396	211,676	204,879	217,252	236,448	216,328	250,552	59
120,011	16,956	136,570	20,156	125,880	19,820	136,308	22,867	130,470	23,136	60
205,405	158,575	226,622	188,894	211,676	187,832	217,252	210,987	216,328	224,223	61
6,786	829	8,166	915	7,970	997	8,270	1,158	8,712	1,269	62
1,976	727	2,088	804	1,796	549	2,393	930	2,629	1,240	63
29,667	14,546	36,493	18,885	31,446	16,903	30,566	14,458	32,540	15,379	64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$13,000 to-á $13,500		$13,500 to-á $14,000	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	216,895		215,499	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	216,895		215,499	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	176,710	1,925,938	176,027	2,019,093
Commissions from Employment	5	Commissions d'emplois	5	5,157	17,298	5,021	17,828
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	7,049	12,401	4,602	3,827
Family Allowance	7	Allocations Familiales	7	41,936	22,702	46,556	25,151
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	67,289	207,166	64,496	190,179
Old Age Pension	9	Pension de vieillesse	9	23,744	64,977	26,050	72,301
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	23,784	56,598	27,373	63,970
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	18,145	83,298	21,401	102,549
Net Business Income	12	Revenu net d'entreprise	12	11,746	70,013	12,018	73,025
Net Professional Income	13	Revenu net de professions	13	2,405	19,604	2,265	21,534
Net Commission Income	14	Revenu net de commissions	14	1,464	6,364	1,406	6,761
Net Farming Income	15	Revenu net d'agriculture	15	4,949	25,607	6,054	21,244
Net Fishing Income	16	Revenu net de pêche	16	883	5,057	1,060	6,499
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	8,592	6,599	8,682	5,973
Bond Interest	18	Intérêt obligataire	18	28,571	46,119	28,616	42,537
Bank Interest	19	Intérêt bancaire	19	113,399	224,547	114,358	210,710
Mortgage Interest	20	Intérêt hypothécaire	20	4,298	11,949	3,500	13,004
Income from Trusts	21	Revenu de fiducies	21	2,371	3,014	2,735	2,467
Annuity Income	22	Revenu de rentes	22	3,747	5,510	2,978	4,703
Other Canadian Investment Income	23	Autres placements au Canada	23	4,011	1,543	6,256	1,920
Foreign Investment Income	24	Revenu de placements à l'étranger	24	885	813	1,167	2,101
Net Rental Income	25	Revenu net de location	25	8,812	3,046	10,591	8,766
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	6,197	3,550	5,562	10,019
Miscellaneous Income	27	Revenus divers	27	29,389	50,293	29,141	53,078
Total Income Assessed	28	Total du revenu imposé	28	216,895	2,874,007	215,499	2,961,706
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	216,834	771,266	215,432	765,834
Age Exemption	30	Exemption en raison d'âge	30	24,471	54,325	26,619	59,094
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	31,414	82,431	39,836	106,867
Wholly Dependent Children	32	Enfants entièrement à charge	32	37,679	47,148	40,130	51,321
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	688	927	537	497
Total Personal Exemptions	34	Total des exemptions personnelles	34	216,834	956,098	215,432	983,612
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	181,762	33,181	179,630	35,103
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	166,855	28,827	166 856	30,505
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	33,584	14,531	40,840	20,031
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	20,312	23,678	19,958	23,437
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	10,041	9,419	8,446	8,126
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	118,400	75,747	120,415	73,345
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	19,357	18,041	22,276	20,777
Union and Professional Dues	42	Cotisations syndicales et prof.	42	60,204	7,751	58,400	7,900
Education Deduction	43	Déduction relative aux études	43	7,461	2,219	6,366	1,646
Tuition Fees	44	Frais de scolarité	44	12,779	5,100	10,398	4,327
Child Care Expenses	45	Frais de garde d'enfants	45	10,375	10,137	10,553	10,708
General Expense Allowance	46	Allocation pour frais généraux	46	175,837	57,896	174,522	60,525
Other Expenses of Employment	47	Autres frais professionnels	47	3,375	5,437	2,693	3,835
Disability Deduction	48	Déduction pour invalidité	48	515	1,143	630	1,399
Standard Deductions	49	Déductions uniformes	49	189,720	18,954	188,207	18,794
Medical Claims	50	Réclamations de frais médicaux	50	7,885	4,590	7,129	4,431
Charitable Donations	51	Dons de charité	51	22,821	12,328	22,352	13,137
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	8,166	10,099	6,943	9,183
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	330	511	124	279
Other Deductions	54	Autres déductions	54	26,545	9,733	27,651	9,325
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	216,892	349,322	215,482	356,815
Taxable Income Assessed	56	Revenu imposable établi	56	216,894	1,568,171	215,499	1,620,967
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	213,969	196,213	212,895	206,027
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	158,690	83,321	159,711	88,808
Total Net Tax Payable	59	Impôt total net à payer	59	216,895	279,534	215,499	294,834
Canada Pension Plan Contributions	60	Cotisations au RPC	60	132,578	24,514	132,318	26,021
Basic Federal Tax	61	Impôt fédéral de base	61	216,894	244,562	215,499	254,968
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	8,497	1,496	8,597	1,353
Investment Tax Credit	63	Dégrèvement pour investissement	63	2,488	991	2,830	1,394
Child Tax Credit	64	Crédit d'impôt pour enfants	64	28,514	13,258	26,810	11,945

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2A (SUITE)

DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (*En milliers de dollars*)

$14,000 to-á $14,500		$14,500 to-á $15,000		$10,000 to-á $15,000		$15,000 to-á $15,500		$15,500 to-á $16,000		POSTE
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
211,922		224,135		2,161,649		212,708		204,646		1
										2
211,922		224,135		2,161,649		212,708		204,646		3
	$		$		$		$		$	
177,648	2,154,944	190,527	2,418,598	1,758,998	18,121,517	178,907	2,339,435	173,000	2,338,975	4
4,617	22,208	6,305	26,167	48,353	170,541	4,550	19,946	4,902	25,113	5
4,378	5,014	6,299	12,545	56,018	82,132	4,902	6,603	5,222	6,718	6
41,643	21,549	49,417	26,358	388,055	207,182	51,670	27,723	46,628	26,348	7
59,602	177,059	59,155	170,766	686,727	2,100,495	58,490	160,952	51,198	149,632	8
23,103	63,090	22,802	61,872	250,868	689,384	24,562	66,372	21,403	58,605	9
24,537	58,242	22,043	53,489	249,343	575,112	24,506	57,437	21,635	52,341	10
19,517	95,384	18,784	98,803	187,191	816,057	19,155	103,756	18,991	97,456	11
9,390	62,121	9,822	59,944	111,151	628,745	9,391	59,396	10,462	66,173	12
1,704	11,915	1,985	14,715	21,933	155,624	2,182	14,175	2,134	15,591	13
1,115	3,071	880	4,978	12,260	47,144	1,156	3,949	985	4,506	14
5,158	12,757	5,548	20,127	52,126	171,890	4,829	13,786	5,158	22,180	15
879	4,441	716	4,655	10,016	50,288	825	5,748	655	5,845	16
8,604	7,770	9,597	7,117	82,466	53,222	10,449	8,727	10,777	10,834	17
27,202	35,844	25,344	37,550	255,387	382,207	29,117	43,170	29,624	42,968	18
110,955	215,873	114,701	215,857	1,102,294	2,061,872	107,966	224,557	113,366	207,440	19
3,161	9,976	2,942	7,670	35,016	100,383	3,705	11,180	3,840	15,105	20
1,832	1,902	2,694	4,005	20,898	30,162	2,619	3,710	2,540	4,392	21
3,260	6,402	3,533	5,959	31,333	50,869	4,327	9,160	4,002	9,546	22
5,268	1,806	4,742	671	49,653	17,668	5,790	2,529	4,847	588	23
623	1,026	984	195	9,591	9,724	813	2,004	1,776	2,070	24
9,048	911-	11,036	1,547-	91,174	1,896-	8,982	1,696	11,209	516	25
6,616	3,968	6,330	6,474	56,172	49,685	6,024	3,865	6,802	3,225	26
27,110	43,328	28,776	48,896	269,380	464,795	29,179	52,783	30,733	56,409	27
211,922	3,018,779	224,135	3,305,864	2,161,649	27,034,804	212,708	3,242,659	204,646	3,222,575	28
211,897	753,775	224,026	796,644	2,161,108	7,684,261	212,691	756,374	204,592	727,606	29
23,523	52,201	23,372	51,876	255,529	567,131	24,991	55,479	21,810	48,418	30
33,895	88,777	39,656	106,842	305,295	802,174	42,162	110,457	37,966	98,346	31
35,486	44,997	45,228	56,708	340,849	421,856	45,579	57,416	43,035	56,632	32
1,031	1,310	1,415	2,101	7,287	8,697	370	456	1,193	1,564	33
211,897	941,059	224,026	1,014,171	2,161,108	9,484,119	212,691	980,183	204,592	932,567	34
180,094	36,403	193,927	41,213	1,791,500	306,024	181,579	39,946	176,439	40,599	35
169,025	32,347	181,643	36,452	1,659,305	271,492	170,244	34,655	164,857	35,009	36
42,442	21,354	48,811	25,132	307,634	136,897	51,469	28,635	54,821	31,549	37
21,452	24,797	24,160	29,974	172,553	194,979	22,906	30,702	26,354	36,022	38
8,579	8,041	11,322	11,132	76,248	72,570	9,143	8,891	9,083	8,383	39
117,595	71,599	121,584	73,363	1,154,663	725,037	115,392	72,448	118,912	73,999	40
19,837	19,180	19,721	18,355	195,724	184,066	20,376	19,852	19,713	18,592	41
67,192	9,516	69,921	10,200	572,697	71,787	77,658	12,269	74,877	11,707	42
8,842	2,610	7,688	2,282	91,484	26,612	7,045	2,295	8,506	2,889	43
11,191	4,207	10,889	4,492	122,869	56,186	10,959	6,684	11,301	4,484	44
12,624	13,041	13,183	13,591	105,464	106,622	10,429	10,778	8,411	8,328	45
177,149	64,424	189,720	72,623	1,748,680	543,815	178,926	70,005	172,200	70,140	46
4,085	7,035	3,008	6,642	28,266	45,790	4,176	7,950	3,508	6,530	47
677	1,499	860	1,884	6,818	15,029	991	2,164	1,133	2,316	48
187,124	18,703	196,464	19,623	1,914,958	191,259	186,091	18,586	176,550	17,634	49
5,410	3,341	8,033	4,625	71,294	38,969	6,826	5,788	7,372	5,063	50
22,060	11,606	23,192	11,579	205,815	104,513	23,796	14,007	24,331	14,063	51
7,755	11,031	7,092	9,279	55,385	66,525	8,076	12,112	7,572	10,324	52
115	359	59	197	1,154	2,412	141	141	226	1,245	53
29,224	8,894	28,226	11,714	261,124	85,181	29,177	12,252	31,503	13,058	54
211,915	369,986	224,073	404,350	2,161,400	3,245,764	212,698	410,162	204,620	411,934	55
211,922	1,707,449	224,135	1,887,106	2,161,648	14,303,153	212,708	1,852,205	204,646	1,877,924	56
209,531	223,691	222,488	251,584	2,123,629	1,722,540	210,990	248,950	203,188	257,584	57
159,109	95,454	164,708	105,167	1,590,243	749,393	158,201	103,819	153,468	107,581	58
211,922	319,146	224,135	356,750	2,161,649	2,471,932	212,708	352,769	204,646	365,166	59
134,166	27,339	141,374	30,227	1,321,609	228,150	133,485	29,524	130,673	30,327	60
211,922	271,464	224,135	302,567	2,161,648	2,197,283	212,708	298,273	204,646	304,570	61
8,421	1,761	9,369	1,613	81,224	12,046	10,344	1,978	10,761	2,456	62
2,423	1,217	2,688	1,333	23,453	9,831	2,025	1,472	2,364	1,362	63
26,048	11,156	26,278	12,202	380,160	145,662	24,289	11,448	21,691	10,017	64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	$16,000 to-à $16,500 Number *Nombre*	$16,000 to-à $16,500 Amount *Montant*	$16,500 to-à $17,000 Number *Nombre*	$16,500 to-à $17,000 Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	203,759	206,139	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2			
Total Number of Returns	3	Nombre total de déclarations	3	203,759	206,139	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	4	175,310	2,469,567	176,257	2,577,035
Commissions from Employment	5	Commissions d'emplois	5	4,938	26,789	4,161	27,587
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	4,936	3,382	3,565	5,893
Family Allowance	7	Allocations Familiales	7	54,039	30,240	53,537	29,473
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	51,520	141,826	48,830	127,157
Old Age Pension	9	Pension de vieillesse	9	18,647	51,703	20,948	56,364
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	18,861	44,700	20,711	48,723
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	15,209	83,484	17,407	103,126
Net Business Income	12	Revenu net d'entreprise	12	9,792	63,149	8,977	59,613
Net Professional Income	13	Revenu net de professions	13	1,655	13,859	1,760	8,582
Net Commission Income	14	Revenu net de commissions	14	1,144	3,530	1,012	4,723
Net Farming Income	15	Revenu net d'agriculture	15	4,681	17,284	5,368	22,784
Net Fishing Income	16	Revenu net de pêche	16	610	4,164	610	4,674
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	9,950	11,715	10,647	10,714
Bond Interest	18	Intérêt obligataire	18	27,466	39,474	28,671	41,247
Bank Interest	19	Intérêt bancaire	19	113,057	211,420	112,918	225,884
Mortgage Interest	20	Intérêt hypothécaire	20	3,500	11,260	4,039	12,769
Income from Trusts	21	Revenu de fiducies	21	2,727	8,190	2,826	3,806
Annuity Income	22	Revenu de rentes	22	3,052	7,236	3,726	9,168
Other Canadian Investment Income	23	Autres placements au Canada	23	4,399	1,400	4,174	2,678
Foreign Investment Income	24	Revenu de placements à l'étranger	24	748	343	1,246	952
Net Rental Income	25	Revenu net de location	25	10,896	1,494	9,771	2,876
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	6,977	5,734	6,595	6,593
Miscellaneous Income	27	Revenus divers	27	31,344	59,173	32,637	60,368
Total Income Assessed	28	Total du revenu imposé	28	203,759	3,311,116	206,139	3,452,789
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	203,715	724,603	206,061	733,276
Age Exemption	30	Exemption en raison d'âge	30	19,021	42,226	21,365	47,427
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	41,997	110,776	40,973	111,052
Wholly Dependent Children	32	Enfants entièrement à charge	32	48,406	64,452	48,772	61,807
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	1,694	2,167	1,058	1,558
Total Personal Exemptions	34	Total des exemptions personnelles	34	203,715	944,224	206,061	955,121
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	178,995	42,610	178,434	43,981
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	167,844	36,811	166,190	37,896
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	57,147	34,436	62,726	39,854
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	23,856	32,971	26,710	37,133
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	10,435	9,821	10,615	9,925
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	118,368	74,235	121,126	74,543
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	15,888	15,127	18,591	17,675
Union and Professional Dues	42	Cotisations syndicales et prof.	42	78,319	13,162	79,951	13,512
Education Deduction	43	Déduction relative aux études	43	7,672	2,363	6,538	2,107
Tuition Fees	44	Frais de scolarité	44	9,920	5,180	9,495	3,878
Child Care Expenses	45	Frais de garde d'enfants	45	10,959	11,679	10,424	10,403
General Expense Allowance	46	Allocation pour frais généraux	46	175,213	74,190	175,762	77,285
Other Expenses of Employment	47	Autres frais professionnels	47	3,048	5,339	3,506	5,796
Disability Deduction	48	Déduction pour invalidité	48	544	1,241	940	2,087
Standard Deductions	49	Déductions uniformes	49	179,773	17,961	179,665	17,958
Medical Claims	50	Réclamations de frais médicaux	50	5,236	4,333	5,554	4,475
Charitable Donations	51	Dons de charité	51	20,947	13,053	23,001	13,806
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	7,173	9,141	7,344	8,769
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	300	649	233	376
Other Deductions	54	Autres déductions	54	30,450	11,132	31,781	15,004
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	203,745	415,434	206,089	436,463
Taxable Income Assessed	56	Revenu imposable établi	56	203,759	1,951,186	206,139	2,060,301
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	202,129	271,486	205,299	291,687
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	150,216	111,389	153,876	119,651
Total Net Tax Payable	59	Impôt total net à payer	59	203,759	382,875	206,139	411,338
Canada Pension Plan Contributions	60	Cotisations au RPC	60	130,869	31,416	131,373	32,530
Basic Federal Tax	61	Impôt fédéral de base	61	203,759	318,590	206,139	339,112
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	9,796	2,656	10,278	2,411
Investment Tax Credit	63	Dégrèvement pour investissement	63	1,776	1,226	2,146	1,245
Child Tax Credit	64	Crédit d'impôt pour enfants	64	24,019	11,352	24,117	10,502

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2A (SUITE)

DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (*En milliers de dollars*)

$17,000 to-à $17,500		$17,500 to-à $18,000		$18,000 to-à $18,500		$18,500 to-à $19,000		$19,000 to-à $19,500		POSTE
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	ITEM
194,980		184,805		184,235		180,806		177,865		1
										2
194,980		184,805		184,235		180,806		177,865		3
	$		$		$		$		$	
167,358	2,519,360	160,776	2,495,263	161,756	2,583,515	158,421	2,585,775	157,628	2,680,073	4
4,717	28,507	4,882	28,658	4,191	30,515	5,277	32,622	4,599	27,012	5
4,997	8,123	4,875	10,216	5,609	13,223	4,502	8,687	4,874	9,455	6
48,628	27,064	50,475	27,882	52,745	29,329	55,515	30,992	52,141	28,191	7
44,308	115,233	41,242	110,137	41,029	103,647	40,022	102,320	36,039	86,030	8
19,324	52,254	16,422	43,671	14,952	41,405	16,233	44,858	13,143	35,602	9
20,059	49,811	17,266	41,954	16,198	40,940	16,503	41,693	14,126	34,170	10
15,815	90,476	14,570	86,056	13,185	78,418	14,850	95,505	13,168	87,728	11
9,132	63,872	9,317	50,371	9,246	59,673	8,489	45,205	8,816	62,819	12
1,855	14,079	1,685	13,135	1,824	13,163	1,545	14,405	1,648	12,588	13
1,063	4,500	1,552	4,645	1,097	3,576	1,343	6,514	736	3,479	14
4,122	25,806	5,191	23,793	5,211	15,200	4,917	18,434	4,712	26,337	15
910	7,320	667	4,773	740	5,879	504	5,281	660	6,598	16
10,401	11,983	10,154	11,825	9,825	14,403	10,905	15,145	10,652	13,801	17
27,198	40,257	26,347	39,781	28,121	43,183	29,226	48,163	26,192	35,023	18
107,632	219,461	105,259	198,506	106,950	201,230	104,086	195,014	101,932	182,586	19
3,449	9,654	2,329	7,425	3,158	9,260	3,025	10,456	3,893	13,309	20
2,124	4,679	2,194	3,389	2,315	3,542	1,830	4,139	2,735	5,116	21
4,230	8,891	2,784	5,798	3,241	7,844	3,681	9,151	3,057	7,623	22
5,290	1,183	4,748	1,673	3,717	2,228	4,993	2,713	4,206	1,110	23
1,080	2,558	1,215	824	1,243	982	1,194	746	1,379	1,124	24
11,320	2,200	10,682	3,372	10,596	5,737-	10,262	2,480-	10,501	1,397-	25
6,011	6,251	5,689	4,726	6,130	7,871	7,048	8,861	8,312	5,965	26
27,813	49,142	31,841	61,655	29,167	57,971	31,972	66,201	28,796	58,705	27
194,980	3,362,666	184,805	3,279,528	184,235	3,361,262	180,806	3,390,397	177,865	3,423,046	28
194,968	693,820	184,709	657,264	184,226	655,514	180,751	642,913	177,773	632,652	29
19,573	43,403	16,723	37,124	15,326	34,022	16,414	36,438	13,278	29,477	30
39,110	104,348	37,337	99,591	40,788	109,913	41,014	110,871	40,976	108,494	31
44,549	58,187	46,112	61,624	47,853	60,727	49,515	66,188	48,230	61,339	32
1,210	1,290	960	1,288	510	804	930	1,397	2,330	3,311	33
194,968	901,048	184,709	856,892	184,226	860,980	180,751	857,807	177,773	835,273	34
169,843	42,875	163,413	41,722	164,051	42,510	158,911	41,280	160,462	42,331	35
160,272	37,319	152,682	36,361	153,940	37,607	149,004	36,727	150,144	38,163	36
60,563	38,308	62,300	41,292	65,981	46,829	62,076	44,615	63,826	49,891	37
28,659	42,857	28,345	45,468	27,501	43,134	29,797	46,091	29,091	46,698	38
10,553	9,992	11,633	10,953	11,367	10,761	10,520	9,943	12,556	12,000	39
113,387	70,928	111,459	67,104	114,232	69,990	111,370	68,637	108,432	65,947	40
16,965	16,037	14,923	14,275	14,336	13,675	14,981	14,483	14,059	13,339	41
76,532	13,651	78,970	13,542	84,870	15,211	76,252	13,932	76,689	14,719	42
5,516	1,904	6,876	2,150	3,550	1,082	4,413	1,473	4,369	1,491	43
9,650	4,206	10,377	5,171	9,448	3,765	9,094	3,249	8,226	3,119	44
10,170	10,717	7,970	8,212	10,576	10,398	9,478	9,422	8,007	9,227	45
166,116	74,591	159,685	72,576	160,355	73,951	157,720	72,916	156,913	73,688	46
4,763	10,129	4,207	8,893	3,956	9,696	4,045	8,616	4,478	8,769	47
543	1,196	681	1,507	1,129	2,155	429	952	924	2,051	48
169,140	16,907	160,503	16,044	159,467	15,938	155,840	15,573	152,491	15,257	49
4,702	3,462	5,305	5,404	5,697	5,285	5,333	5,342	4,841	3,341	50
22,869	14,735	21,473	14,472	22,094	12,348	22,207	14,760	23,358	15,533	51
6,306	8,347	6,984	7,831	7,563	9,290	6,544	9,005	7,871	8,632	52
20	71	478	901	282	1,075	196	826	185	1,879	53
29,918	11,871	31,431	16,420	30,761	13,004	31,221	15,898	28,986	16,067	54
194,972	430,104	184,800	430,297	184,227	437,705	180,802	433,741	177,864	442,143	55
194,980	2,031,366	184,805	1,992,084	184,235	2,062,512	180,806	2,098,730	177,865	2,144,764	56
193,632	291,422	183,510	287,626	182,967	301,464	179,906	310,466	176,661	320,620	57
144,992	117,512	140,045	118,316	134,348	118,701	138,207	128,226	135,688	130,596	58
194,980	408,934	184,805	405,942	184,235	420,165	180,806	438,692	177,865	451,217	59
125,516	31,856	122,762	31,386	117,654	30,772	121,193	31,700	121,139	31,960	60
194,980	336,466	184,805	331,759	184,235	345,092	180,806	353,155	177,865	363,405	61
10,195	2,716	10,043	2,680	9,741	3,265	10,749	3,427	10,581	3,128	62
1,983	1,467	2,846	2,239	2,426	1,791	1,922	1,630	2,348	2,331	63
18,504	8,550	16,200	7,023	17,180	7,951	16,186	7,409	14,128	6,648	64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	$10,000 to-d $20,000		$15,000 to-d $20,000	
			Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	174,966		1,924,909	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables				
Total Number of Returns	3	Nombre total de déclarations	174,966		1,924,909	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	155,046	2,690,726	1,664,459	25,279,724
Commissions from Employment	5	Commissions d'emplois	5,045	28,448	47,262	275,198
Other Employment Earnings	6	Autres gains provenant d'un emploi	5,339	12,506	48,821	84,806
Family Allowance	7	Allocations Familiales	54,143	29,757	519,521	286,997
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	37,554	90,906	450,232	1,187,840
Old Age Pension	9	Pension de vieillesse	14,078	38,153	179,712	488,986
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	15,045	37,258	184,910	449,028
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	12,718	79,386	155,068	905,394
Net Business Income	12	Revenu net d'entreprise	8,534	42,857	92,156	573,128
Net Professional Income	13	Revenu net de professions	2,212	22,607	18,500	142,184
Net Commission Income	14	Revenu net de commissions	1,156	4,158	11,244	43,579
Net Farming Income	15	Revenu net d'agriculture	4,189	21,886	48,378	207,490
Net Fishing Income	16	Revenu net de pêche	600	4,007	6,779	54,290
Taxable Amount of Dividends	17	Montant imposable des dividendes	11,726	16,951	105,486	126,098
Bond Interest	18	Intérêt obligataire	28,035	39,960	279,997	413,227
Bank Interest	19	Intérêt bancaire	101,403	201,012	1,074,569	2,067,111
Mortgage Interest	20	Intérêt hypothécaire	3,606	11,723	34,544	112,141
Income from Trusts	21	Revenu de fiducies	2,757	4,878	24,667	45,840
Annuity Income	22	Revenu de rentes	4,373	13,816	36,473	88,232
Other Canadian Investment Income	23	Autres placements au Canada	4,018	625	46,182	16,728
Foreign Investment Income	24	Revenu de placements à l'étranger	1,576	995	12,270	12,598
Net Rental Income	25	Revenu net de location	10,731	1,040-	104,950	1,495
Net Taxable Capital Gains	26	Gains nets en capital imposables	7,252	6,652	66,840	59,744
Miscellaneous Income	27	Revenus divers	30,605	57,109	304,087	579,517
Total Income Assessed	28	Total du revenu imposé	174,966	3,455,333	1,924,909	33,501,372
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	174,921	622,508	1,924,407	6,846,530
Age Exemption	30	Exemption en raison d'âge	14,444	32,064	182,945	406,078
Married or Equivalent Exemption	31	Exemption de marié ou l'équivalent	43,307	115,316	405,630	1,079,165
Wholly Dependent Children	32	Enfants entièrement à charge	50,625	64,792	472,676	613,166
Other Dependants Exemption	33	Ex. pour autres personnes à charge	762	1,045	11,025	14,881
Total Personal Exemptions	34	Total des exemptions personnelles	174,921	835,725	1,924,407	8,959,819
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	156,799	41,440	1,688,926	419,295
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	146,889	37,734	1,582,066	368,282
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	63,595	50,929	604,504	406,339
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	30,965	52,840	274,184	413,915
Registered Home Ownership	39	Régime enregistré d'épargne-logement	10,700	10,311	106,605	100,979
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	108,215	68,523	1,140,893	706,355
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	14,436	13,736	164,266	156,792
Union and Professional Dues	42	Cotisations syndicales et prof.	80,708	15,644	784,826	137,349
Education Deduction	43	Déduction relative aux études	6,159	1,846	60,644	19,662
Tuition Fees	44	Frais de scolarité	9,737	3,354	98,207	43,090
Child Care Expenses	45	Frais de garde d'enfants	9,369	10,524	95,793	99,687
General Expense Allowance	46	Allocation pour frais généraux	153,336	72,572	1,656,226	731,915
Other Expenses of Employment	47	Autres frais professionnels	3,916	8,480	39,603	80,199
Disability Deduction	48	Déduction pour invalidité	810	1,803	8,126	17,471
Standard Deductions	49	Déductions uniformes	148,818	14,880	1,668,338	166,737
Medical Claims	50	Réclamations de frais médicaux	5,388	4,091	56,254	46,584
Charitable Donations	51	Dons de charité	23,532	16,671	227,608	143,447
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	7,903	9,550	73,336	93,002
Allowable Investment Loss	53	Pertes déductibles d'entreprise	232	250	2,293	7,413
Other Deductions	54	Autres déductions	29,033	16,443	304,261	141,148
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	174,951	451,618	1,924,768	4,299,599
Taxable Income Assessed	56	Revenu imposable établi	174,966	2,167,637	1,924,909	20,238,787
Net Federal Tax Payable	57	Impôt fédéral net à payer	174,034	325,831	1,912,316	2,907,136
Net Provincial Tax Payable	58	Impôt provincial net à payer	133,409	132,960	1,442,450	1,188,752
Total Net Tax Payable	59	Impôt total net à payer	174,966	458,791	1,924,909	4,095,888
Canada Pension Plan Contributions	60	Cotisations au RPC	118,939	31,538	1,253,685	313,009
Basic Federal Tax	61	Impôt fédéral de base	174,966	368,114	1,924,909	3,358,536
Dividend Tax Credit	62	Dégrèvement pour dividendes	11,574	3,841	104,062	28,558
Investment Tax Credit	63	Dégrèvement pour investissement	1,793	1,729	21,629	16,491
Child Tax Credit	64	Crédit d'impôt pour enfants	13,556	6,552	109,870	87,452

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2A (SUITE)

DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$20,000 to-é $20,500		$20,500 to-é $21,000		$21,000 to-é $21,500		$21,500 to-é $22,000		$22,000 to-é $22,500		ITEM
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
167,016		163,847		163,655		155,925		156,359		1
										2
167,016		163,847		163,655		155,925		156,359		3
	$		$		$		$		$	
147,827	2,655,851	145,532	2,658,798	145,311	2,746,724	138,715	2,694,222	139,875	2,768,740	4
4,344	28,390	4,427	35,471	4,760	36,604	3,959	35,802	4,628	49,633	5
3,915	5,594	5,688	8,044	4,097	9,282	5,091	6,400	5,727	9,571	6
56,594	31,402	52,538	29,990	55,513	32,163	54,714	31,104	53,160	30,366	7
34,201	83,221	32,043	78,507	31,291	75,482	31,276	71,910	28,624	61,341	8
12,945	35,669	13,422	35,529	12,015	32,785	11,147	29,651	11,683	30,437	9
13,647	32,627	14,591	36,579	13,859	34,013	11,422	27,760	12,857	31,362	10
10,796	74,870	12,803	86,512	11,872	84,545	11,306	81,116	11,373	78,543	11
8,045	47,349	6,149	31,145	7,618	42,565	6,638	43,291	6,812	38,561	12
1,631	13,639	1,585	17,503	1,554	17,190	1,469	11,439	1,839	13,439	13
960	3,357	1,007	6,713	724	3,427	941	4,921	921	4,417	14
4,280	19,946	4,564	21,967	3,973	19,910	5,035	21,729	4,662	22,258	15
640	6,075	570	5,419	335	3,722	300	3,300	410	5,287	16
12,182	16,960	11,695	19,389	10,472	18,699	11,549	17,196	11,841	17,134	17
25,341	36,608	25,122	38,782	26,080	45,350	26,235	37,361	24,119	41,268	18
91,029	194,992	96,522	196,588	96,377	184,388	91,259	184,793	94,184	196,132	19
2,573	7,219	2,197	8,946	2,866	9,875	3,231	10,069	3,100	10,431	20
2,994	4,304	2,782	6,844	2,160	3,757	2,506	4,199	1,896	5,346	21
3,917	9,853	2,824	11,765	3,200	9,488	3,038	7,575	2,940	9,135	22
3,672	1,657	4,339	1,954	4,179	1,437	3,269	3,391	3,775	1,387	23
1,504	2,259	876	1,853	943	1,778	1,004	1,826	1,044	767	24
11,068	5,936	9,394	894-	10,346	1,062	10,080	299	10,544	6,880-	25
7,908	4,179	7,048	7,170	7,797	9,587	8,033	8,535	6,661	4,551	26
31,386	59,001	27,356	55,472	28,045	54,235	29,591	53,523	28,265	55,816	27
167,016	3,380,959	163,847	3,400,046	163,655	3,478,067	155,925	3,391,411	156,359	3,479,037	28
166,864	593,822	163,830	582,775	163,632	582,190	155,895	554,847	156,344	556,537	29
13,111	29,106	13,647	30,294	12,419	27,570	11,293	25,070	11,993	26,623	30
41,939	113,469	37,836	102,835	44,208	115,953	38,922	107,911	39,104	104,616	31
53,268	69,344	51,188	65,482	53,834	71,809	52,433	69,848	51,298	66,520	32
910	1,412	960	1,402	702	782	610	866	700	847	33
166,864	807,154	163,830	782,789	163,632	798,304	155,895	758,542	156,344	755,144	34
149,103	39,840	146,485	38,900	147,401	39,387	141,222	37,921	141,513	37,989	35
139,895	36,222	138,388	36,033	138,318	36,620	133,011	35,248	134,802	36,097	36
62,727	50,647	65,017	54,205	64,110	53,657	62,072	53,343	65,333	59,229	37
29,545	45,605	28,991	49,379	32,641	58,116	30,571	50,409	33,373	57,563	38
10,536	9,893	11,184	10,818	9,324	9,119	9,080	8,774	11,614	11,192	39
97,137	60,125	102,000	65,214	101,201	63,300	97,695	61,816	100,292	63,048	40
11,778	11,090	13,349	12,625	12,456	11,871	11,342	10,931	11,950	11,333	41
76,964	15,616	80,744	16,419	76,286	15,991	77,656	16,425	78,367	17,003	42
5,859	1,968	6,429	1,956	5,385	1,681	6,059	2,017	6,451	2,325	43
8,219	2,616	9,194	3,548	8,103	2,795	8,589	2,936	8,437	4,530	44
6,920	8,223	7,412	7,905	5,957	6,809	6,165	7,475	6,846	8,512	45
146,950	69,791	144,387	68,605	144,487	69,275	137,900	66,557	138,269	66,834	46
3,607	6,246	3,604	9,089	4,866	11,957	3,206	8,415	4,688	15,677	47
270	599	259	575	760	1,675	402	892	410	919	48
142,660	14,260	141,116	14,103	140,058	13,996	131,613	13,158	132,513	13,265	49
4,579	3,866	4,894	5,479	3,737	3,202	3,602	3,113	3,747	4,266	50
21,718	13,487	20,691	11,890	22,144	15,079	22,583	15,972	22,242	15,116	51
6,370	6,784	7,179	8,905	8,144	8,746	5,534	6,213	6,690	7,362	52
78	892	315	595	235	342	100	195	215	1,045	53
29,956	15,258	33,418	16,341	30,581	15,826	30,844	17,706	31,688	20,853	54
166,918	413,026	163,847	432,586	163,654	439,444	155,912	419,518	156,358	454,161	55
167,016	2,160,383	163,847	2,183,917	163,655	2,240,288	155,925	2,213,351	156,359	2,268,989	56
166,142	329,160	163,225	336,191	163,026	346,265	155,245	346,831	155,619	358,602	57
125,997	132,743	123,023	134,154	122,249	136,060	117,276	137,586	115,801	139,504	58
167,016	461,903	163,847	470,344	163,655	482,325	155,925	484,417	156,359	498,106	59
111,780	30,018	109,383	29,043	109,339	29,265	106,018	28,615	104,448	28,107	60
167,016	369,306	163,847	375,055	163,655	386,519	155 925	384,634	156,359	396,204	61
11,982	3,844	11,657	4,395	10,442	4,238	11,455	3,897	11,542	3,883	62
1,572	1,531	1,756	1,320	1,880	1,673	1,963	1,560	1,923	2,027	63
10,150	4,783	10,644	5,182	9,667	4,602	8,853	4,141	10,616	5,347	64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$22,500 to-á $23,000 Number *Nombre*	$22,500 to-á $23,000 Amount *Montant*	$23,000 to-á $23,500 Number *Nombre*	$23,000 to-á $23,500 Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	147,243		143,970	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	147,243		143,970	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	133,823	2,700,167	130,454	2,717,983
Commissions from Employment	5	Commissions d'emplois	5	3,733	40,345	4,318	39,039
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	3,339	5,234	3,531	5,558
Family Allowance	7	Allocations Familiales	7	52,095	29,954	52,311	28,584
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	26,531	56,913	22,670	46,487
Old Age Pension	9	Pension de vieillesse	9	9,304	24,899	9,176	23,684
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	11,186	28,160	10,905	24,455
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	10,434	77,423	10,278	76,093
Net Business Income	12	Revenu net d'entreprise	12	7,602	42,603	5,829	36,887
Net Professional Income	13	Revenu net de professions	13	1,407	12,312	2,032	14,367
Net Commission Income	14	Revenu net de commissions	14	1,052	4,137	1,294	7,041
Net Farming Income	15	Revenu net d'agriculture	15	3,444	14,641	3,652	16,406
Net Fishing Income	16	Revenu net de pêche	16	230	3,026	260	3,918
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	10,902	22,979	10,783	21,835
Bond Interest	18	Intérêt obligataire	18	23,657	36,946	24,700	36,997
Bank Interest	19	Intérêt bancaire	19	89,556	168,621	86,572	168,496
Mortgage Interest	20	Intérêt hypothécaire	20	2,423	8,091	2,786	9,309
Income from Trusts	21	Revenu de fiducies	21	1,950	4,206	2,191	2,226
Annuity Income	22	Revenu de rentes	22	2,879	6,399	3,146	8,545
Other Canadian Investment Income	23	Autres placements au Canada	23	3,885	804	4,571	1,443
Foreign Investment Income	24	Revenu de placements à l'étranger	24	1,265	1,613	897	710
Net Rental Income	25	Revenu net de location	25	9,950	2,988	10,625	364
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	7,517	4,136	6,687	7,583
Miscellaneous Income	27	Revenus divers	27	27,271	52,635	27,778	48,974
Total Income Assessed	28	Total du revenu imposé	28	147,243	3,349,231	143,970	3,346,984
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	147,210	523,566	143,939	512,287
Age Exemption	30	Exemption en raison d'âge	30	9,459	20,999	9,299	20,642
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	38,509	102,533	38,791	102,875
Wholly Dependent Children	32	Enfants entièrement à charge	32	50,838	66,343	50,840	65,631
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	760	1,309	1,180	1,962
Total Personal Exemptions	34	Total des exemptions personnelles	34	147,210	714,751	143,939	703,397
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	135,260	36,290	132,458	35,531
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	128,003	34,294	126,004	34,348
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	62,269	56,926	62,581	59,778
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	33,424	59,013	31,517	57,311
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	9,406	8,735	10,835	10,375
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	94,718	58,596	92,812	57,461
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	10,882	10,679	10,493	10,097
Union and Professional Dues	42	Cotisations syndicales et prof.	42	74,117	16,409	73,217	17,005
Education Deduction	43	Déduction relative aux études	43	6,031	2,048	5,207	1,922
Tuition Fees	44	Frais de scolarité	44	7,829	3,098	9,566	4,255
Child Care Expenses	45	Frais de garde d'enfants	45	5,609	6,660	5,478	6,398
General Expense Allowance	46	Allocation pour frais généraux	46	132,368	63,729	129,827	62,937
Other Expenses of Employment	47	Autres frais professionnels	47	4,789	10,442	4,396	11,432
Disability Deduction	48	Déduction pour invalidité	48	362	804	190	413
Standard Deductions	49	Déductions uniformes	49	123,883	12,377	120,447	12,041
Medical Claims	50	Réclamations de frais médicaux	50	4,160	2,964	3,861	3,025
Charitable Donations	51	Dons de charité	51	21,258	15,974	22,428	16,039
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	6,322	6,336	7,885	8,283
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	136	1,086	97	278
Other Deductions	54	Autres déductions	54	28,863	16,593	28,035	19,366
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	147,241	423,053	143,968	428,293
Taxable Income Assessed	56	Revenu imposable établi	56	147,243	2,211,384	143,970	2,214,567
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	146,749	351,114	143,373	355,468
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	109,953	137,824	110,794	141,990
Total Net Tax Payable	59	Impôt total net à payer	59	147,243	488,938	143,970	497,458
Canada Pension Plan Contributions	60	Cotisations au RPC	60	100,564	26,953	101,988	27,308
Basic Federal Tax	61	Impôt fédéral de base	61	147,243	387,578	143,970	390,177
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	10,596	5,208	10,689	4,949
Investment Tax Credit	63	Dégrèvement pour investissement	63	1,554	1,609	1,277	1,193
Child Tax Credit	64	Crédit d'impôt pour enfants	64	8,067	3,498	7,807	3,886

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2A (SUITE)

DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$23,500 to-á $24,000		$24,000 to-á $24,500		$24,500 to-á $25,000		$20,000 to-á $25,000		$25,000 to-á $26,000		POSTE
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	ITEM
144,346		140,593		139,729		1,522,683		264,732		1
										2
144,346		140,593		139,729		1,522,683		264,732		3
	$		$		$		$		$	
131,464	2,781,351	128,366	2,796,266	128,602	2,861,047	1,369,969	27,381,149	242,074	5,555,664	4
4,629	47,969	3,991	35,667	4,045	43,125	42,834	392,045	8,133	79,231	5
5,048	11,809	4,474	7,446	3,940	4,473	44,850	73,412	8,005	15,139	6
53,633	30,172	51,811	28,659	53,225	30,177	535,594	302,570	104,788	56,833	7
24,021	48,717	24,478	50,057	21,081	39,662	276,216	612,298	41,199	77,569	8
8,608	22,823	8,872	23,508	8,499	22,932	105,671	281,916	15,796	41,971	9
9,005	22,575	9,710	25,223	9,683	24,090	116,865	286,843	16,721	41,894	10
8,697	64,127	9,721	76,079	9,061	62,599	106,341	761,907	15,638	123,394	11
6,244	40,938	6,086	27,688	6,520	41,646	67,543	392,672	11,897	77,588	12
1,863	20,862	1,739	11,651	1,760	17,724	16,879	150,127	3,558	35,056	13
614	3,523	510	2,902	610	2,986	8,623	43,424	1,342	7,908	14
3,990	19,641	4,098	13,146	3,812	12,721	41,510	182,364	6,311	31,389	15
390	4,002	320	4,850	360	3,393	3,813	42,990	400	4,084	16
10,285	21,506	11,665	24,701	10,447	23,375	111,821	283,774	23,747	57,751	17
21,857	36,412	23,561	32,837	23,035	38,368	243,707	380,928	42,720	67,464	18
85,747	176,690	87,241	173,074	86,109	157,997	904,596	1,801,771	164,086	334,726	19
2,417	7,531	2,386	7,176	2,097	7,867	26,076	86,513	4,753	18,269	20
2,615	4,990	2,923	3,672	1,886	3,492	23,903	43,035	5,158	10,071	21
2,909	9,097	3,270	9,108	2,939	8,622	31,062	89,586	5,002	14,929	22
4,123	1,034	4,214	758	5,456	1,244	41,483	15,109	8,228	3,363	23
1,514	2,280	1,214	2,519	923	787	11,184	16,392	2,524	1,788	24
9,933	8,264-	9,955	3,644-	10,630	2,698-	102,525	11,735-	21,319	12,041-	25
6,784	7,442	7,023	8,985	7,266	5,651	72,724	67,819	13,804	11,989	26
27,968	51,091	27,445	46,310	28,156	46,921	283,261	523,978	52,843	93,578	27
144,346	3,428,315	140,593	3,408,637	139,729	3,458,199	1,522,683	34,120,886	264,732	6,749,605	28
144,284	513,329	140,556	500,008	139,659	496,919	1,522,213	5,416,280	264,665	942,002	29
8,619	19,133	9,121	20,249	8,609	19,112	107,570	238,799	15,901	35,300	30
40,206	108,016	37,481	100,825	38,192	102,394	395,188	1,061,426	75,633	202,092	31
53,129	70,175	50,593	65,391	51,951	69,039	519,372	679,583	103,453	134,138	32
750	905	1,227	1,456	954	1,759	8,751	12,700	1,970	2,621	33
144,284	711,558	140,556	687,928	139,659	689,222	1,522,213	7,408,790	264,665	1,316,154	34
133,396	35,979	129,038	34,561	129,205	35,012	1,385,081	371,412	245,246	66,110	35
125,831	34,156	122,381	33,484	121,998	33,872	1,308,631	350,374	232,487	64,402	36
63,134	59,421	64,857	67,006	67,571	71,215	639,671	585,424	131,316	143,756	37
31,834	58,932	32,728	62,160	32,234	60,526	316,858	559,014	66,163	120,363	38
9,148	8,683	10,089	9,947	11,183	10,909	102,401	98,446	21,290	20,749	39
93,034	58,124	92,398	57,727	91,684	56,204	962,971	601,615	175,355	109,413	40
9,485	9,037	10,528	10,033	9,792	9,130	112,055	106,826	16,918	16,006	41
75,862	17,942	74,336	17,859	76,957	18,890	764,506	169,561	148,800	36,819	42
5,940	2,223	4,315	1,297	6,127	2,330	57,803	19,768	11,068	3,880	43
8,263	2,903	8,858	2,905	8,910	3,038	85,968	32,624	12,473	4,160	44
4,768	5,071	4,250	5,104	5,440	6,252	58,844	68,409	8,313	9,001	45
130,100	62,951	127,313	61,963	127,375	61,828	1,358,976	654,470	240,524	117,071	46
5,944	14,389	4,346	10,268	4,521	10,772	43,967	108,688	8,787	25,679	47
320	597	160	364	250	550	3,375	7,388	549	1,219	48
120,431	12,034	115,938	11,583	117,036	11,696	1,285,695	128,514	218,106	21,805	49
3,380	3,439	3,981	3,592	3,498	3,131	39,439	36,076	6,910	5,901	50
22,732	16,399	22,710	17,900	21,432	16,858	219,938	154,715	43,187	30,044	51
5,661	5,651	6,420	7,422	7,302	7,626	67,507	73,328	13,338	13,692	52
42	132	197	224	169	463	1,584	5,253	428	1,934	53
26,097	14,899	31,130	19,954	28,943	23,387	299,555	180,183	59,239	50,095	54
144,298	422,963	140,586	435,353	139,725	443,690	1,522,507	4,312,086	264,681	862,098	55
144,346	2,293,794	140,593	2,284,192	139,729	2,325,268	1,522,683	22,396,131	264,732	4,569,630	56
143,707	371,491	140,237	372,894	139,040	382,223	1,516,363	3,550,239	263,851	757,203	57
108,506	145,084	104,609	144,474	107,226	150,869	1,145,434	1,400,287	202,696	298,745	58
144,346	516,575	140,593	517,368	139,729	533,092	1,522,683	4,950,525	264,732	1,055,948	59
99,737	26,955	96,262	25,834	99,451	26,964	1,038,970	279,061	187,214	50,601	60
144,346	407,299	140,593	406,817	139,729	416,923	1,522,683	3,920,511	264,732	823,651	61
10,181	4,862	11,493	5,544	10,407	5,298	110,444	46,118	23,267	13,023	62
1,618	1,978	1,406	1,324	1,957	2,076	16,906	16,293	2,598	3,543	63
5,117	2,467	5,421	2,252	5,202	2,616	81,544	38,775	9,827	4,250	64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$26,000 to-á $27,000		$27,000 to-á $28,000	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	254,917		236,994	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	254,917		236,994	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	235,716	5,604,374	219,078	5,426,260
Commissions from Employment	5	Commissions d'emplois	5	8,368	96,596	8,155	96,640
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	8,888	12,454	7,839	10,669
Family Allowance	7	Allocations Familiales	7	102,117	58,702	99,092	56,696
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	38,581	72,209	30,732	52,140
Old Age Pension	9	Pension de vieillesse	9	12,682	33,264	12,485	32,784
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	14,690	36,065	13,304	31,383
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	15,133	111,479	13,068	108,064
Net Business Income	12	Revenu net d'entreprise	12	11,093	68,166	10,131	42,783
Net Professional Income	13	Revenu net de professions	13	3,896	39,123	2,881	34,083
Net Commission Income	14	Revenu net de commissions	14	1,166	10,512	1,029	6,383
Net Farming Income	15	Revenu net d'agriculture	15	6,303	37,831	6,189	44,919
Net Fishing Income	16	Revenu net de pêche	16	340	5,059	470	7,745
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	21,199	49,257	23,560	61,41:
Bond Interest	18	Intérêt obligataire	18	45,454	61,400	42,185	67,039
Bank Interest	19	Intérêt bancaire	19	163,608	316,671	153,208	294,719
Mortgage Interest	20	Intérêt hypothécaire	20	4,382	14,610	4,316	17,368
Income from Trusts	21	Revenu de fiducies	21	3,785	5,762	4,408	7,395
Annuity Income	22	Revenu de rentes	22	4,525	12,136	5,301	17,018
Other Canadian Investment Income	23	Autres placements au Canada	23	9,024	3,212	7,341	4,777
Foreign Investment Income	24	Revenu de placements à l'étranger	24	2,653	3,129	2,779	2,293
Net Rental Income	25	Revenu net de location	25	19,009	5,735-	17,607	2,486-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	13,950	16,061	14,196	8,865
Miscellaneous Income	27	Revenus divers	27	51,841	92,209	47,543	86,948
Total Income Assessed	28	Total du revenu imposé	28	254,917	6,754,546	236,994	6,515,895
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	254,898	906,743	236,898	842,811
Age Exemption	30	Exemption en raison d'âge	30	12,978	28,811	12,846	28,518
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	75,329	203,092	75,163	201,976
Wholly Dependent Children	32	Enfants entièrement à charge	32	100,617	135,333	98,314	133,032
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	1,611	2,335	1,340	1,923
Total Personal Exemptions	34	Total des exemptions personnelles	34	254,898	1,276,314	236,898	1,208,260
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	238,844	64,818	221,734	59,891
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	227,300	63,275	210,761	59,129
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	129,976	148,240	123,710	150,516
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	67,134	131,469	64,517	124,337
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	18,507	18,105	18,270	17,915
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	173,620	107,877	161,642	101,717
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	15,682	14,663	13,929	13,456
Union and Professional Dues	42	Cotisations syndicales et prof.	42	148,208	38,376	138,211	35,993
Education Deduction	43	Déduction relative aux études	43	11,889	4,260	10,262	3,812
Tuition Fees	44	Frais de scolarité	44	17,168	6,792	14,842	5,436
Child Care Expenses	45	Frais de garde d'enfants	45	8,813	10,120	8,225	9,630
General Expense Allowance	46	Allocation pour frais généraux	46	233,068	113,983	216,080	105,792
Other Expenses of Employment	47	Autres frais professionnels	47	9,807	25,567	9,226	28,791
Disability Deduction	48	Déduction pour invalidité	48	876	2,344	1,160	2,582
Standard Deductions	49	Déductions uniformes	49	208,757	20,857	191,695	19,155
Medical Claims	50	Réclamations de frais médicaux	50	5,183	5,004	5,904	6,753
Charitable Donations	51	Dons de charité	51	43,522	31,817	42,891	29,845
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	11,584	10,716	12,430	11,532
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	419	1,143	644	2,388
Other Deductions	54	Autres déductions	54	56,364	39,945	54,445	43,342
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	254,914	859,368	236,988	832,011
Taxable Income Assessed	56	Revenu imposable établi	56	254,917	4,618,551	236,994	4,474,199
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	253,659	778,927	236,035	762,588
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	195,133	304,990	182,016	298,979
Total Net Tax Payable	59	Impôt total net à payer	59	254,917	1,083,918	236,994	1,061,567
Canada Pension Plan Contributions	60	Cotisations au RPC	60	182,212	49,347	169,548	45,787
Basic Federal Tax	61	Impôt fédéral de base	61	254,917	844,310	236,994	823,771
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	20,851	11,143	23,375	13,850
Investment Tax Credit	63	Dégrèvement pour investissement	63	2,864	3,856	2,503	3,507
Child Tax Credit	64	Crédit d'impôt pour enfants	64	9,519	4,617	8,059	3,877

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2A (SUITE)

DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$28,000 to-à $29,000		$29,000 to-à $30,000		$25,000 to-à $30,000		$30,000 to-à $31,000		$31,000 to-à $32,000		POSTE ITEM
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
225,032		196,629		1,178,304		182,482		171,391		1
										2
225,032		196,629		1,178,304		182,482		171,391		3
	$		$		$		$		$	
208,714	5,378,905	182,465	4,843,938	1,088,047	26,809,142	169,369	4,650,514	158,098	4,499,344	4
6,425	73,526	5,625	62,475	36,706	408,468	5,398	57,212	5,657	78,780	5
7,227	9,481	6,636	12,876	38,595	68,619	3,818	4,325	4,561	10,174	6
98,866	57,042	88,728	52,874	493,591	282,147	82,976	48,084	80,353	46,922	7
28,362	51,483	21,122	36,907	159,996	290,388	18,216	32,633	14,771	25,100	8
11,297	29,919	9,733	25,998	61,993	163,935	9,118	24,544	9,017	24,826	9
12,138	28,928	10,682	26,519	67,535	164,789	10,369	26,242	9,959	24,541	10
12,651	108,165	10,803	89,144	67,293	540,245	10,008	93,139	9,963	82,447	11
9,138	51,608	8,436	46,657	50,695	286,802	8,307	50,915	8,331	50,113	12
2,990	36,691	3,696	37,085	17,021	182,038	3,174	34,854	2,625	25,662	13
1,398	11,396	1,641	9,001	6,576	45,199	1,199	8,043	680	6,362	14
5,552	30,460	5,456	40,513	29,811	185,112	4,747	33,845	4,610	23,988	15
530	7,083	477	9,613	2,210	33,583	290	3,899	451	7,907	16
21,008	62,289	21,796	63,035	111,310	293,743	22,466	64,749	21,550	64,141	17
43,568	59,137	37,791	59,106	211,718	314,146	33,459	53,872	33,037	61,971	18
146,322	289,321	132,980	252,703	760,204	1,488,140	123,211	256,239	118,277	249,120	19
3,434	11,752	3,674	13,195	20,559	75,193	3,850	14,922	3,109	7,786	20
4,341	9,205	4,097	8,215	21,789	40,647	4,459	7,778	3,670	5,755	21
3,926	11,449	4,815	15,330	23,569	70,861	4,317	14,608	4,154	19,393	22
7,850	5,847	6,430	2,124	38,873	19,323	6,235	3,064	6,694	2,396	23
2,994	3,579	2,359	2,473	13,309	13,262	2,950	3,842	2,216	1,855	24
17,511	22,122-	14,710	2,707-	90,156	45,095-	15,481	2,463-	13,090	9,584-	25
13,874	13,409	13,029	8,396	68,853	58,720	11,806	6,005	13,327	13,665	26
47,705	92,277	41,348	83,291	241,280	448,302	39,423	72,691	35,867	75,952	27
225,032	6,410,827	196,629	5,798,758	1,178,304	32,229,632	182,482	5,563,555	171,391	5,398,614	28
225,023	800,657	196,594	699,682	1,178,078	4,191,896	182,460	649,388	171,379	609,913	29
11,580	25,699	9,879	21,931	63,184	140,259	9,440	20,956	9,125	20,258	30
72,347	193,544	64,229	170,761	362,701	971,465	62,647	168,175	58,653	155,478	31
99,019	132,941	87,715	119,048	489,118	654,491	83,508	113,150	81,525	111,085	32
1,747	2,839	1,310	2,192	7,980	11,910	1,226	1,578	988	1,332	33
225,023	1,155,678	196,594	1,013,615	1,178,078	5,970,021	182,460	953,246	171,379	898,066	34
211,343	57,077	184,448	50,069	1,101,615	297,965	171,330	46,299	160,197	43,579	35
201,414	56,678	173,673	49,283	1,045,635	292,767	161,047	45,734	151,782	43,286	36
120,764	150,135	104,337	131,863	610,103	724,509	99,512	130,999	93,450	128,908	37
63,668	123,516	61,103	126,290	322,585	625,975	55,611	115,718	54,979	117,343	38
15,571	15,314	15,254	14,852	88,895	86,935	11,986	11,737	11,550	11,223	39
156,376	99,740	140,001	91,568	806,994	510,315	130,803	84,179	124,108	78,389	40
13,652	12,881	11,882	10,913	72,063	67,919	10,747	10,199	10,876	10,331	41
136,266	36,837	115,061	32,294	686,546	180,319	106,566	29,898	99,493	28,737	42
10,936	4,292	10,591	3,853	54,746	20,097	10,121	3,870	9,911	3,650	43
15,432	5,653	12,246	5,124	72,161	27,164	11,306	4,135	11,897	3,746	44
8,193	10,064	5,812	7,300	39,356	46,115	4,368	5,325	4,635	6,377	45
207,385	101,509	180,535	88,302	1,077,592	526,656	168,251	82,344	157,228	77,179	46
9,481	24,260	8,960	24,212	46,261	128,509	6,872	17,798	7,343	21,862	47
480	1,159	670	1,485	3,741	8,789	727	1,612	921	2,045	48
180,119	18,002	157,936	15,789	956,613	95,607	144,005	14,396	134,310	13,428	49
5,433	5,460	4,494	4,412	27,924	27,529	3,715	4,267	3,507	5,720	50
43,066	31,759	37,269	28,912	209,935	152,377	37,366	30,223	35,725	25,018	51
14,171	12,588	11,892	10,593	63,415	59,121	11,187	10,575	11,103	10,368	52
705	3,033	644	2,327	2,840	10,824	207	421	501	1,204	53
56,918	39,857	60,692	47,405	287,658	220,642	57,850	41,976	52,817	38,375	54
225,030	809,811	196,626	746,846	1,178,239	4,110,134	182,477	691,705	171,390	670,767	55
225,032	4,444,561	196,629	4,037,169	1,178,304	22,144,160	182,482	3,918,456	171,382	3,827,979	56
224,073	768,709	195,705	705,782	1,173,323	3,773,289	181,616	694,733	170,719	688,714	57
173,886	300,858	149,524	272,896	903,255	1,476,469	141,217	271,494	133,018	268,138	58
225,032	1,069,568	196,629	978,678	1,178,304	5,249,679	182,482	966,226	171,391	956,852	59
162,887	43,979	139,735	37,978	841,596	227,692	131,846	35,615	124,148	33,737	60
225,032	827,423	196,629	758,120	1,178,304	4,077,274	182,482	743,836	171,382	733,977	61
20,556	14,115	21,587	14,280	109,636	66,410	22,067	14,508	21,316	14,515	62
2,245	3,551	2,474	3,598	12,684	18,055	2,006	3,235	1,783	2,867	63
7,344	3,672	6,885	3,416	41,634	19,832	5,051	2,125	4,276	1,832	64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$32,000 to-à $33,000		$33,000 to-à $34,000	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	158,146		145,534	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	158,146		145,534	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	146,223	4,269,970	135,932	4,114,462
Commissions from Employment	5	Commissions d'emplois	5	6,258	75,590	4,090	57,108
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	3,440	4,150	3,590	5,080
Family Allowance	7	Allocations Familiales	7	75,825	45,537	72,888	44,019
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	14,854	26,022	12,022	19,276
Old Age Pension	9	Pension de vieillesse	9	7,815	21,020	6,526	17,707
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	8,494	21,488	6,834	18,251
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	9,288	81,695	7,213	67,318
Net Business Income	12	Revenu net d'entreprise	12	6,487	44,333	6,937	23,619
Net Professional Income	13	Revenu net de professions	13	3,152	46,108	2,755	36,193
Net Commission Income	14	Revenu net de commissions	14	1,484	9,084	820	7,932
Net Farming Income	15	Revenu net d'agriculture	15	3,948	21,418	4,420	26,602
Net Fishing Income	16	Revenu net de pêche	16	290	4,406	260	4,282
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	22,416	77,296	19,747	59,961
Bond Interest	18	Intérêt obligataire	18	31,160	55,075	30,785	54,880
Bank Interest	19	Intérêt bancaire	19	110,041	234,936	101,759	220,165
Mortgage Interest	20	Intérêt hypothécaire	20	2,682	7,858	2,709	12,188
Income from Trusts	21	Revenu de fiducies	21	4,124	8,978	3,414	9,214
Annuity Income	22	Revenu de rentes	22	3,630	14,295	3,286	17,581
Other Canadian Investment Income	23	Autres placements au Canada	23	5,462	5,050	5,137	2,438
Foreign Investment Income	24	Revenu de placements à l'étranger	24	2,589	2,342	1,837	1,953
Net Rental Income	25	Revenu net de location	25	12,581	16,119-	12,916	11,097-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	17,134	6,819	10,318	10,122
Miscellaneous Income	27	Revenus divers	27	35,474	72,195	29,760	55,101
Total Income Assessed	28	Total du revenu imposé	28	158,146	5,139,545	145,534	4,874,353
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	158,111	562,537	145,530	517,726
Age Exemption	30	Exemption en raison d'âge	30	7,957	17,664	6,763	15,012
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	51,680	140,575	51,469	140,936
Wholly Dependent Children	32	Enfants entièrement à charge	32	77,084	106,735	72,042	100,642
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	1,190	1,596	1,031	1,273
Total Personal Exemptions	34	Total des exemptions personnelles	34	158,111	829,106	145,530	775,589
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	147,895	40,156	137,651	37,364
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	138,916	39,551	129,515	37,159
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	84,209	122,212	82,479	121,584
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	51,686	112,760	50,651	107,485
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	10,948	10,823	8,590	8,469
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	116,847	75,680	106,617	71,220
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	9,432	9,150	7,597	7,281
Union and Professional Dues	42	Cotisations syndicales et prof.	42	91,118	26,479	86,073	25,629
Education Deduction	43	Déduction relative aux études	43	9,467	3,184	9,135	3,037
Tuition Fees	44	Frais de scolarité	44	10,224	3,332	8,969	3,052
Child Care Expenses	45	Frais de garde d'enfants	45	4,030	5,096	3,660	5,470
General Expense Allowance	46	Allocation pour frais généraux	46	144,333	70,690	134,795	66,270
Other Expenses of Employment	47	Autres frais professionnels	47	8,256	30,134	6,086	19,514
Disability Deduction	48	Déduction pour invalidité	48	520	1,152	676	1,371
Standard Deductions	49	Déductions uniformes	49	123,150	12,306	113,700	11,360
Medical Claims	50	Réclamations de frais médicaux	50	3,259	2,924	3,134	2,794
Charitable Donations	51	Dons de charité	51	33,820	27,113	30,811	24,070
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	9,595	7,506	9,449	7,658
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	568	2,143	279	1,401
Other Deductions	54	Autres déductions	54	53,870	49,890	46,926	32,910
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	158,139	652,283	145,531	595,097
Taxable Income Assessed	56	Revenu imposable établi	56	158,146	3,657,136	145,534	3,502,412
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	157,431	661,880	144,987	645,969
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	122,828	256,989	113,128	249,176
Total Net Tax Payable	59	Impôt total net à payer	59	158,146	918,869	145,534	895,145
Canada Pension Plan Contributions	60	Cotisations au RPC	60	114,576	31,173	106,776	29,015
Basic Federal Tax	61	Impôt fédéral de base	61	158,146	704,387	145,534	684,651
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	22,180	17,514	19,175	13,498
Investment Tax Credit	63	Dégrèvement pour investissement	63	1,736	2,784	1,608	2,284
Child Tax Credit	64	Crédit d'impôt pour enfants	64	3,241	1,268	3,284	1,261

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2A (SUITE)

DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (*En milliers de dollars*)

$34,000 to-à $35,000		$35,000 to-à $37,500		$37,500 to-à $40,000		$30,000 to-à $40,000		$40,000 to-à $45,000		POSTE ITEM
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
125,988		260,898		213,592		**1,258,031**		284,760		1
										2
125,988		260,898		213,592		**1,258,031**		284,760		3
	$		$		$		$		$	
117,110	3,633,485	239,911	7,742,115	194,038	6,630,159	**1,160,681**	**35,540,049**	257,035	9,445,313	4
4,118	53,724	8,592	124,742	8,284	137,217	**42,397**	**584,372**	10,338	209,565	5
2,880	2,497	4,970	5,137	3,123	6,459	**26,377**	**37,823**	4,814	9,339	6
59,909	36,728	131,677	80,265	106,005	65,497	**609,633**	**367,052**	145,783	90,533	7
10,027	16,654	18,911	34,097	11,838	18,168	**100,639**	**171,950**	15,449	27,621	8
5,431	14,716	13,977	36,595	12,822	34,307	**64,706**	**173,714**	16,650	43,481	9
5,784	13,845	15,074	37,911	13,841	34,875	**70,355**	**177,152**	17,994	43,859	10
6,600	56,885	16,424	142,611	14,799	143,237	**74,295**	**667,332**	19,264	185,216	11
6,167	32,010	11,918	58,295	11,065	68,942	**59,212**	**328,225**	16,712	100,386	12
2,708	41,722	6,778	86,964	7,019	120,795	**28,211**	**392,298**	12,686	223,305	13
900	6,268	1,667	9,787	1,905	12,941	**8,656**	**60,416**	2,511	19,756	14
4,409	37,888	9,018	74,136	7,730	68,830	**38,882**	**286,707**	12,321	116,431	15
220	3,873	530	12,281	320	5,225	**2,365**	**41,873**	530	11,833	16
18,002	51,678	43,477	180,103	40,302	198,377	**187,960**	**696,304**	65,946	366,386	17
25,190	45,640	56,719	114,375	48,692	101,406	**259,042**	**487,219**	70,238	156,547	18
89,478	198,600	193,324	471,826	161,475	433,906	**897,565**	**2,064,791**	222,171	649,039	19
2,564	9,132	5,640	24,052	6,006	24,559	**26,560**	**100,497**	8,063	36,958	20
3,064	3,938	8,033	21,750	6,842	16,599	**33,606**	**74,012**	10,386	26,744	21
2,731	12,029	7,839	28,475	7,751	33,632	**33,708**	**140,013**	10,015	50,568	22
5,685	2,191	12,191	8,926	11,025	7,377	**52,429**	**31,441**	15,569	12,542	23
1,600	1,672	4,188	4,524	5,259	4,419	**20,639**	**20,607**	9,191	16,963	24
9,013	5,783-	23,733	9,828-	20,641	32,124-	**107,455**	**87,004-**	30,171	32,304-	25
10,988	12,224	24,042	11,876	22,929	18,042	**105,544**	**78,753**	38,646	37,859	26
28,219	62,513	58,071	140,615	46,673	112,193	**273,487**	**591,260**	65,298	184,022	27
125,988	4,344,126	260,898	9,441,629	213,592	8,265,034	**1,258,031**	**43,026,855**	284,760	12,031,961	28
125,972	448,295	260,863	927,919	213,540	759,616	**1,257,855**	**4,475,395**	284,700	1,012,794	29
5,581	12,389	14,277	31,694	13,177	29,252	**66,320**	**147,225**	17,087	37,930	30
42,459	114,306	98,068	260,586	77,351	210,004	**442,327**	**1,190,059**	108,505	288,681	31
60,616	84,975	134,061	187,909	108,849	154,573	**617,685**	**859,067**	150,419	214,867	32
730	1,007	1,360	2,158	1,590	2,061	**8,119**	**11,007**	2,081	2,746	33
125,972	6e0,972	260,863	1,410,267	213,540	1,155,507	**1,257,855**	**6,682,753**	284,700	1,557,017	34
119,027	32,529	244,081	66,349	197,483	54,025	**1,177,664**	**320,300**	264,541	72,676	35
111,090	31,844	226,208	64,858	180,725	52,196	**1,099,283**	**314,627**	239,430	69,000	36
74,756	113,958	148,265	239,401	121,746	214,429	**704,417**	**1,071,490**	163,863	316,005	37
45,137	100,864	98,877	219,482	87,647	198,514	**444,588**	**972,168**	134,227	307,761	38
8,052	7,923	16,434	16,092	10,801	10,703	**78,364**	**76,970**	14,527	14,295	39
94,216	62,569	202,974	137,748	167,297	115,855	**942,862**	**625,639**	230,924	167,539	40
6,878	6,673	17,683	16,966	15,986	15,382	**79,199**	**75,981**	20,273	19,241	41
69,539	21,292	144,492	42,867	109,007	34,278	**706,288**	**209,179**	143,598	47,152	42
7,356	3,057	18,601	6,509	16,925	6,195	**81,516**	**29,502**	25,926	9,825	43
8,904	2,336	19,595	6,673	13,496	4,345	**84,391**	**27,619**	20,778	7,039	44
3,204	4,837	6,076	7,537	4,030	4,353	**30,001**	**38,995**	5,825	7,267	45
116,195	57,194	236,811	116,031	191,874	93,754	**1,149,487**	**563,461**	253,760	123,914	46
5,028	13,777	12,838	41,763	10,492	36,942	**56,915**	**181,790**	16,118	66,313	47
220	477	859	1,909	980	2,187	**4,901**	**10,754**	820	1,818	48
96,601	9,656	193,601	19,341	152,948	15,279	**958,315**	**95,766**	193,804	19,367	49
2,930	4,536	5,325	8,818	5,423	8,463	**27,293**	**37,521**	5,883	7,488	50
28,351	22,041	65,405	53,455	58,967	50,370	**290,445**	**232,290**	89,412	80,730	51
9,054	7,857	19,214	16,132	17,709	15,249	**87,311**	**75,344**	28,164	22,399	52
317	1,541	665	3,364	878	2,815	**3,415**	**12,890**	1,555	6,767	53
42,061	41,102	94,043	90,912	81,024	88,794	**428,591**	**383,960**	115,983	128,664	54
125,986	546,062	260,884	1,176,206	213,580	1,024,127	**1,257,987**	**5,356,248**	284,746	1,495,258	55
125,988	3,135,664	260,898	6,853,040	213,592	6,079,809	**1,258,022**	**30,974,495**	284,760	8,967,543	56
125,604	583,817	259,838	1,280,810	212,455	1,155,822	**1,252,650**	**5,711,744**	283,444	1,747,575	57
97,314	224,462	204,606	496,621	171,039	455,079	**983,150**	**2,221,959**	225,313	675,090	58
125,988	808,279	260,898	1,777,431	213,592	1,610,901	**1,258,031**	**7,933,703**	284,760	2,422,665	59
91,961	25,134	190,740	51,866	157,890	43,160	**917,937**	**249,701**	209,117	57,422	60
125,988	618,554	260,898	1,354,056	213,592	1,216,939	**1,258,022**	**6,056,399**	284,760	1,832,597	61
17,603	11,713	42,941	40,820	39,414	44,882	**184,696**	**157,451**	64,751	82,848	62
1,843	3,464	3,953	6,077	3,726	7,882	**16,655**	**28,593**	6,351	12,509	63
3,083	1,130	3,955	1,407	2,367	744	**25,257**	**9,766**	2,859	759	64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$45,000 to-à $50,000		$40,000 to-à $50,000	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	175,592		460,352	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	175,592		460,352	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	154,975	6,185,281	412,010	15,630,593
Commissions from Employment	5	Commissions d'emplois	5	8,851	202,447	19,189	412,012
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	2,062	3,802	6,876	13,141
Family Allowance	7	Allocations Familiales	7	88,614	55,582	234,397	146,115
Unemployment Insur. nce Benefits	8	Prestations d'assurance-chômage	8	7,806	13,527	23,255	41,148
Old Age Pension	9	Pension de vieillesse	9	12,184	32,505	28,834	75,986
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	12,052	30,366	30,046	74,225
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	12,971	135,628	32,235	320,844
Net Business Income	12	Revenu net d'entreprise	12	9,759	58,199	26,471	158,585
Net Professional Income	13	Revenu net de professions	13	9,692	204,219	22,378	427,524
Net Commission Income	14	Revenu net de commissions	14	1,766	21,130	4,277	40,886
Net Farming Income	15	Revenu net d'agriculture	15	7,547	92,375	19,868	208,806
Net Fishing Income	16	Revenu net de pêche	16	290	8,526	820	20,358
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	51,676	366,819	117,622	733,204
Bond Interest	18	Intérêt obligataire	18	48,687	128 022	118,925	285,469
Bank Interest	19	Intérêt bancaire	19	143,007	504 121	365,178	1,153,760
Mortgage Interest	20	Intérêt hypothécaire	20	6,346	31,859	14,409	68,817
Income from Trusts	21	Revenu de fiducies	21	9,154	32,032	19,540	58,775
Annuity Income	22	Revenu de rentes	22	8,495	41,791	18,510	92,360
Other Canadian Investment Income	23	Autres placements au Canada	23	9,443	12,107	25,012	24,649
Foreign Investment Income	24	Revenu de placements à l'étranger	24	6,807	11,863	15,998	28,825
Net Rental Income	25	Revenu net de location	25	21,107	26,033-	51,278	58,338-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	27,500	43,674	66,146	81,533
Miscellaneous Income	27	Revenus divers	27	39,922	114,441	105,220	298,463
Total Income Assessed	28	Total du revenu imposé	28	175,592	8,305,779	460,352	20,337,740
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	175,492	624,204	460,192	1,636,998
Age Exemption	30	Exemption en raison d'âge	30	12,505	27,759	29,592	65,689
Married or Equivalent Exemption	31	Exemptions de marié ou l'equivalent	31	68,185	178,913	176,690	467,594
Wholly Dependent Children	32	Enfants entièrement à charge	32	90,644	131,398	241,063	346,265
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	1,520	1,948	3,597	4,694
Total Personal Exemptions	34	Total des exemptions personnelles	34	175,492	964,222	460,192	2,521,240
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	159,711	44,329	424,252	117,005
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	141,308	40,519	380,738	109,518
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	96,952	203,469	260,815	519,473
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	90,460	227,471	224,687	535,232
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	8,048	7,918	22,575	22,212
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	148,517	112,730	379,441	280,269
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	14,229	13,760	34,502	33,002
Union and Professional Dues	42	Cotisations syndicales et prof.	42	76,535	24,996	220,133	72,148
Education Deduction	43	Déduction relative aux études	43	16,729	6,786	42,655	16,611
Tuition Fees	44	Frais de scolarité	44	10,443	4,249	31,221	11,289
Child Care Expenses	45	Frais de garde d'enfants	45	2,550	2,865	8,375	10,132
General Expense Allowance	46	Allocation pour frais généraux	46	151,498	73,557	405,258	197,470
Other Expenses of Employment	47	Autres frais professionnels	47	11,214	52,643	27,332	118,955
Disability Deduction	48	Déduction pour invalidité	48	530	1,181	1,353	2,999
Standard Deductions	49	Déductions uniformes	49	113,787	11,366	307,591	30,733
Medical Claims	50	Réclamations de frais médicaux	50	4,761	9,053	10,644	16,541
Charitable Donations	51	Dons de charité	51	60,291	55,184	149,703	135,914
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	21,009	16,223	49,173	38,623
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	942	3,295	2,497	12,062
Other Deductions	54	Autres déductions	54	80,184	114,386	196,167	243,050
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	175,581	1,027,981	460,327	2,523,239
Taxable Income Assessed	56	Revenu imposable établi	56	175,592	6,302,279	460,352	15,269,823
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	174,377	1,265,664	457,821	3,013,239
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	138,917	486,075	364,230	1,161,164
Total Net Tax Payable	59	Impôt total net à payer	59	175,592	1,751,738	460,352	4,174,403
Canada Pension Plan Contributions	60	Cotisations au RPC	60	125,934	34,908	335,051	92,330
Basic Federal Tax	61	Impôt fédéral de base	61	175,592	1,322,684	460,352	3,155,280
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	51,256	83,070	116,007	165,918
Investment Tax Credit	63	Dégrèvement pour investissement	63	4,566	11,157	10,917	23,665
Child Tax Credit	64	Crédit d'impôt pour enfants	64	556	137	3,415	896

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 2A (SUITE)

DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$50,000 to-á $60,000		$60,000 to-á $70,000		$70,000 to-á $80,000		$80,000 to-á $90,000		$90,000 to-á $100,000		POSTE
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	
178,765		88,467		47,918		29,447		20,250		1
										2
178,765		88,467		47,918		29,447		20,250		3
	$		$	$		$		$		
149,484	6,406,317	69,501	3,248,897	35,221	1,769,761	20,909	1,100,373	13,601	751,443	4
8,791	244,231	5,246	174,484	2,803	110,561	1,730	91,560	1,160	63,359	5
2,178	4,723	1,210	5,394	700	3,248	670	3,178	390	2,127	6
86,292	54,031	41,049	26,140	21,181	13,560	13,568	8,757	9,284	6,109	7
5,910	11,501	2,395	4,680	990	2,018	544	1,075	280	423	8
15,706	42,492	9,041	24,113	5,868	15,726	3,404	9,177	2,754	7,487	9
15,407	39,806	7,702	19,249	5,272	13,852	3,090	8,296	2,230	5,899	10
13,574	155,678	6,401	73,744	3,363	40,670	2,300	32,285	1,410	19,621	11
11,772	88,118	7,341	49,719	4,643	22,394	3,504	17,621	2,716	4,483	12
14,926	452,574	11,350	468,974	8,245	426,539	6,255	401,654	5,325	377,732	13
2,579	25,743	1,400	11,426	816	8,128	610	8,382	320	5,777	14
9,938	153,200	5,779	107,356	3,612	72,178	2,317	47,825	1,618	31,713	15
280	8,668	170	7,212	106	2,374	27	1,407	28	1,555	16
70,234	803,570	42,267	669,836	25,615	510,270	16,676	366,794	12,098	319,892	17
52,066	169,023	26,684	99,382	14,768	68,519	8,844	39,572	6,286	29,015	18
149,735	665,470	76,646	428,073	42,248	272,584	26,227	196,734	18,255	159,753	19
7,551	40,501	4,819	33,947	2,575	17,169	2,124	16,985	1,507	12,663	20
11,810	37,250	7,988	34,074	4,831	24,032	3,418	15,610	2,647	11,636	21
12,204	74,973	7,434	59,866	5,447	53,149	3,558	37,833	2,819	31,970	22
12,721	20,634	7,118	13,310	4,632	11,787	2,591	7,839	2,159	7,087	23
8,318	10,396	6,328	15,452	4,010	15,414	3,083	8,636	2,410	9,855	24
24,105	41,242-	15,995	92,587-	9,930	26,380-	6,166	20,108-	4,997	20,698-	25
37,526	73,605	21,975	60,106	14,208	53,783	9,923	38,673	7,391	45,889	26
42,246	179,023	21,731	156,670	12,209	73,994	6,994	50,209	4,900	33,756	27
178,765	9,720,283	88,467	5,699,516	47,918	3,575,331	29,447	2,490,364	20,250	1,918,547	28
178,665	635,368	88,423	314,292	47,874	170,161	29,418	104,443	20,229	71,802	29
15,981	35,473	9,200	20,422	5,956	13,210	3,500	7,770	2,822	6,265	30
66,134	175,743	29,449	77,440	15,012	38,753	9,418	24,394	5,789	15,074	31
90,127	134,658	43,868	66,442	22,803	35,049	14,531	23,109	9,647	15,301	32
980	1,409	545	768	171	224	174	246	90	128	33
178,665	982,653	88,423	479,365	47,874	257,396	29,418	159,962	20,229	108,570	34
157,548	44,536	75,505	22,176	39,908	12,285	24,625	7,889	16,647	5,469	35
128,070	36,569	54,306	15,217	25,311	6,999	14,244	3,921	8,878	2,413	36
82,529	188,723	34,130	87,443	15,152	40,587	7,847	20,889	4,626	12,154	37
90,957	284,025	46,402	172,277	25,798	111,453	16,660	76,108	11,886	54,654	38
7,299	7,134	3,168	3,155	1,800	1,800	810	804	510	506	39
154,634	122,323	77,794	64,986	42,998	36,818	26,369	22,829	18,242	16,252	40
15,120	14,239	7,573	7,018	4,303	4,056	2,779	2,631	1,937	1,759	41
65,018	20,350	25,940	8,012	11,652	3,909	5,987	2,123	3,500	1,127	42
19,141	8,181	9,731	4,377	5,548	2,544	3,750	1,655	2,490	1,109	43
7,952	2,785	3,642	2,183	1,730	871	942	492	680	328	44
2,109	2,364	1,043	1,309	530	747	250	299	206	289	45
145,592	69,657	66,792	31,475	33,963	15,949	19,867	9,156	12,876	5,955	46
10,303	54,619	5,336	41,494	2,722	21,804	1,536	18,258	1,102	13,841	47
542	1,303	424	939	230	525	150	331	70	139	48
108,174	10,801	47,193	4,711	25,487	2,543	14,624	1,457	9,228	918	49
4,070	10,753	2,353	7,294	872	3,144	404	1,489	359	1,339	50
69,453	72,582	40,619	46,491	22,100	29,900	14,670	22,320	10,913	17,573	51
21,918	17,801	10,778	8,780	5,987	4,847	3,670	3,020	2,300	1,741	52
1,209	10,951	972	9,633	552	6,329	434	5,626	323	3,858	53
86,369	169,657	45,652	121,777	26,164	88,990	16,814	76,111	12,197	64,782	54
178,755	1,149,353	88,457	660,746	47,906	396,101	29,439	277,408	20,244	206,204	55
178,765	7,563,481	88,467	4,523,723	47,918	2,846,599	29,447	1,970,064	20,250	1,514,050	56
177,324	1,532,057	87,895	938,068	47,730	620,697	29,345	455,687	20,203	362,649	57
142,922	591,011	71,523	364,533	38,698	240,063	23,902	178,055	16,524	142,254	58
178,765	2,123,068	88,467	1,302,602	47,918	860,760	29,447	633,742	20,250	504,903	59
126,028	35,535	61,072	17,833	32,077	9,792	19,977	6,310	13,475	4,399	60
178,764	1,591,868	88,455	964,384	47,756	619,234	29,402	443,022	20,204	343,062	61
69,505	181,783	41,912	151,523	25,329	115,310	16,541	82,994	11,924	71,986	62
6,503	17,755	3,905	10,971	2,707	8,395	1,880	5,269	1,380	3,632	63
40	11	21	2	10	10					64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$50,000 to-á $100,000		$100,000 to-á $125,000	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	364,847		27,691	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	364,847		27,691	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	288,716	13,276,790	18,678	1,097,786
Commissions from Employment	5	Commissions d'emplois	5	19,730	684,196	1,313	74,681
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	5,138	18,671	530	5,423
Family Allowance	7	Allocations Familiales	7	171,374	108,597	12,188	8,109
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	10,115	19,697	300	529
Old Age Pension	9	Pension de vieillesse	9	36,773	98,995	3,651	9,806
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	33,700	87,101	3,084	7,927
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	27,051	321,999	1,841	30,127
Net Business Income	12	Revenu net d'entreprise	12	29,976	182,335	4,330	10,294
Net Professional Income	13	Revenu net de professions	13	46,101	2,127,473	7,348	637,436
Net Commission Income	14	Revenu net de commissions	14	5,725	59,456	368	3,473
Net Farming Income	15	Revenu net d'agriculture	15	23,264	412,272	2,336	51,783
Net Fishing Income	16	Revenu net de pêche	16	615	21,217	57	2,988
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	166,890	2,670,361	18,256	608,510
Bond Interest	18	Intérêt obligataire	18	108,648	405,511	8,721	50,319
Bank Interest	19	Intérêt bancaire	19	313,111	1,722,614	25,205	262,042
Mortgage Interest	20	Intérêt hypothécaire	20	18,576	121,266	2,132	15,761
Income from Trusts	21	Revenu de fiducies	21	30,694	122,602	4,002	27,331
Annuity Income	22	Revenu de rentes	22	31,462	257,790	4,298	66,666
Other Canadian Investment Income	23	Autres placements au Canada	23	29,221	60,657	3,287	15,723
Foreign Investment Income	24	Revenu de placements à l'étranger	24	24,149	59,752	3,862	15,031
Net Rental Income	25	Revenu net de location	25	61,193	201,020-	7,127	38,862-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	91,023	272,057	10,997	78,243
Miscellaneous Income	27	Revenus divers	27	88,080	493,652	6,370	52,878
Total Income Assessed	28	Total du revenu imposé	28	364,847	23,404,042	27,691	3,073,410
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	364,609	1,296,067	27,646	98,300
Age Exemption	30	Exemption en raison d'âge	30	37,459	83,140	3,792	8,418
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	125,802	331,404	7,368	19,028
Wholly Dependent Children	32	Enfants entièrement à charge	32	180,976	274,560	13,264	21,261
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	1,966	2,775	198	278
Total Personal Exemptions	34	Total des exemptions personnelles	34	364,609	1,987,945	27,646	147,286
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	314,233	92,355	22,273	7,366
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	230,809	65,119	10,619	2,839
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	144,284	349,796	5,574	16,444
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	191,703	698,518	16,268	77,156
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	13,581	13,399	700	701
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	320,037	263,208	24,994	22,606
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	31,712	29,703	2,570	2,391
Union and Professional Dues	42	Cotisations syndicales et prof.	42	112,095	35,521	4,016	1,400
Education Deduction	43	Déduction relative aux études	43	40,663	17,866	3,645	1,622
Tuition Fees	44	Frais de scolarité	44	14,939	6,659	920	563
Child Care Expenses	45	Frais de garde d'enfants	45	4,137	5,008	270	405
General Expense Allowance	46	Allocation pour frais généraux	46	279,090	132,193	17,634	7,966
Other Expenses of Employment	47	Autres frais professionnels	47	20,999	150,015	1,105	12,927
Disability Deduction	48	Déduction pour invalidité	48	1,415	3,238	136	294
Standard Deductions	49	Déductions uniformes	49	204,706	20,429	12,055	1,203
Medical Claims	50	Réclamations de frais médicaux	50	8,058	24,018	425	2,313
Charitable Donations	51	Dons de charité	51	157,755	188,866	15,517	31,598
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	44,649	36,188	2,917	2,344
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	3,490	36,397	569	7,738
Other Deductions	54	Autres déductions	54	187,196	521,316	16,929	114,435
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	364,801	2,689,812	27,675	314,310
Taxable Income Assessed	56	Revenu imposable établi	56	364,847	18,417,918	27,691	2,420,059
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	362,497	3,909,159	27,645	598,103
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	293,569	1,515,917	22,946	236,258
Total Net Tax Payable	59	Impôt total net à payer	59	364,847	5,425,075	27,691	834,361
Canada Pension Plan Contributions	60	Cotisations au RPC	60	252,629	73,869	18,255	5,998
Basic Federal Tax	61	Impôt fédéral de base	61	364,581	3,961,570	27,642	549,086
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	165,211	603,596	18,055	137,141
Investment Tax Credit	63	Dégrèvement pour investissement	63	16,373	46,022	2,460	4,714
Child Tax Credit	64	Crédit d'impôt pour enfants	64	70	25		

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

$125,000 to-*à* $150,000		$150,000 to-*à* $200,000		$200,000 to-*à* $250,000		$250,000 and over-*et plus*		GRAND TOTAL *TOTAL GLOBAL*		ITEM *POSTE*
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
13,122		12,525		5,305		8,852		**10,428,026**		1
										2
13,122		12,525		5,305		8,852		**10,428,026**		3
	$		$		$		$		$	
9,029	623,761	8,813	772,044	3,947	449,626	6,928	1,630,403	**9,025,817**	**174,082,417**	4
680	54,209	640	58,595	240	26,993	390	90,637	**284,204**	**3,272,207**	5
220	2,849	250	2,480	80	3,650	230	14,411	**278,901**	**448,243**	6
5,344	3,438	4,963	3,156	1,849	1,137	2,779	1,743	**3,095,892**	**1,769,953**	7
70	104	100	133	30	30	50	86	**2,372,273**	**6,561,797**	8
2,054	5,538	1,943	5,240	975	2,647	1,764	4,737	**787,796**	**2,135,699**	9
1,814	4,929	1,485	3,877	803	2,184	1,450	4,020	**834,634**	**1,992,319**	10
920	14,973	1,050	12,913	490	9,345	860	16,073	**688,465**	**4,527,783**	11
2,584	3,081	2,816	14,142-	1,369	9,248-	2,718	14,354-	**534,428**	**2,861,472**	12
3,505	379,329	2,766	347,572	848	119,613	1,048	189,895	**202,666**	**5,329,229**	13
250	4,443	150	1,949	50	511	90	8,539	**67,345**	**380,499**	14
1,014	17,127	964	5,441	450	416	300	2,787-	**283,918**	**1,783,029**	15
10	945	11	1,204					**41,108**	**309,344**	16
9,174	357,504	9,048	496,736	3,957	307,045	6,993	1,433,655	**960,269**	**7,989,511**	17
3,949	22,651	3,932	25,774	1,900	15,788	2,810	33,177	**1,594,138**	**2,947,086**	18
12,049	154,043	11,585	189,968	4,980	100,775	8,387	345,572	**6,045,836**	**14,163,697**	19
1,109	10,152	1,140	16,731	498	5,039	869	18,897	**193,732**	**762,490**	20
1,890	13,922	1,780	24,232	756	10,903	1,317	40,704	**194,580**	**547,885**	21
2,240	39,290	2,619	72,756	1,240	47,334	2,478	278,131	**226,569**	**1,307,786**	22
1,891	8,253	1,693	9,565	829	6,332	1,692	32,236	**312,066**	**263,087**	23
2,266	10,700	2,421	16,590	1,342	15,508	2,516	56,279	**123,066**	**278,196**	24
4,094	26,687-	3,929	29,923-	1,918	7,429-	3,337	32,357-	**667,554**	**527,653-**	25
5,619	51,547	5,970	81,315	2,640	48,963	4,873	303,617	**579,702**	**1,247,655**	26
2,959	27,966	3,036	46,879	1,216	20,416	2,148	85,448	**1,718,141**	**3,846,720**	27
13,122	1,784,066	12,525	2,151,181	5,305	1,177,683	8,852	4,539,030	**10,428,026**	**238,280,449**	28
13,082	46,514	12,501	44,428	5,291	18,820	8,819	31,357	**10,420,891**	**37,053,394**	29
2,105	4,672	2,014	4,470	998	2,216	1,846	4,096	**802,811**	**1,781,854**	30
3,112	7,756	3,005	7,574	1,030	2,465	1,428	3,655	**2,269,845**	**6,029,816**	31
6,008	9,548	5,494	8,662	1,999	3,013	2,961	4,680	**2,981,788**	**3,990,736**	32
70	51	83	115	15	24	20	26	**51,095**	**69,505**	33
13,082	68,541	12,501	65,249	5,291	26,538	8,819	43,813	**10,420,891**	**48,925,305**	34
10,441	3,444	9,877	3,129	3,932	1,169	6,419	1,823	**9,140,408**	**2,053,231**	35
4,655	1,251	4,371	1,169	1,718	461	2,708	728	**8,493,890**	**1,888,897**	36
2,257	6,701	1,940	5,698	810	2,543	1,279	3,870	**3,357,761**	**3,849,889**	37
7,921	40,493	7,292	36,448	2,853	14,403	4,678	26,050	**2,029,990**	**4,228,955**	38
319	319	210	208	100	97	108	107	**510,924**	**491,852**	39
11,847	11,082	11,268	10,483	4,864	4,648	8,112	7,774	**6,358,880**	**4,083,923**	40
1,280	1,247	1,470	1,333	670	636	1,155	1,061	**731,875**	**692,051**	41
1,652	551	1,360	351	490	117	755	183	**4,111,037**	**901,355**	42
1,750	819	1,494	695	530	241	840	379	**546,379**	**186,532**	43
370	236	350	185	120	71	190	139	**626,059**	**259,729**	44
113	134	60	98	30	56	44	49	**390,165**	**413,358**	45
8,517	3,897	8,350	3,877	3,778	1,764	6,663	3,149	**8,949,600**	**3,594,647**	46
590	11,540	560	7,816	220	2,351	260	4,645	**274,194**	**859,310**	47
84	186	48	107			30	67	**30,888**	**68,179**	48
5,262	525	4,878	486	2,147	214	2,980	297	**8,720,810**	**870,972**	49
180	1,347	160	1,896	130	3,773	90	2,666	**276,846**	**254,449**	50
7,768	18,047	7,574	19,608	3,116	11,593	5,824	50,464	**1,565,056**	**1,266,409**	51
1,474	1,166	1,290	1,085	482	447	590	524	**452,577**	**451,426**	52
276	4,398	372	9,429	122	3,497	272	15,579	**18,910**	**127,932**	53
8,457	76,055	8,438	105,905	3,647	56,531	6,355	254,855	**2,107,043**	**2,406,352**	54
13,111	183,439	12,517	210,005	5,296	104,624	8,828	374,408	**10,424,423**	**28,949,448**	55
13,122	1,391,231	12,525	1,623,000	5,305	885,259	8,852	3,094,210	**10,428,016**	**158,272,281**	56
13,089	366,786	12,483	456,727	5,296	254,342	8,818	1,020,775	**10,264,617**	**27,664,445**	57
10,897	144,359	10,801	186,394	4,640	104,482	7,882	427,443	**7,776,292**	**11,816,182**	58
13,122	511,146	12,525	643,121	5,305	358,824	8,852	1,448,217	**10,428,026**	**38,680,627**	59
8,735	2,899	8,548	2,716	3,469	1,028	5,771	1,641	**6,903,056**	**1,562,786**	60
13,110	327,448	12,483	378,078	5,290	205,412	8,793	684,884	**10,427,557**	**29,545,710**	61
8,994	79,783	8,895	111,820	3,846	68,448	6,795	318,705	**946,218**	**1,798,871**	62
1,530	2,408	1,500	1,762	700	1,392	1,380	2,533	**135,463**	**173,788**	63
								905,575	**442,642**	64

TABLE 3

ALL RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		Employees of Business / *Employés d'entreprises*		Employees of Institutions / *Employés d'institutions*	
				Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	5,641,702		726,108	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	1,261,975		140,473	
Total Number of Returns	3	Nombre total de déclarations	3	6,903,677		866,581	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	6,869,059	115,098,569	866,579	13,994,951
Commissions from Employment	5	Commissions d'emplois	5	278,233	3,122,722	3,622	12,095
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	262,721	257,552	21,385	49,390
Family Allowance	7	Allocations Familiales	7	1,996,239	1,123,386	196,635	105,083
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	1,707,009	3,393,041	116,943	208,436
Old Age Pension	9	Pension de vieillesse	9	55,377	127,886	10,972	23,277
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	132,968	251,562	29,284	55,176
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	84,295	300,141	16,599	59,977
Net Business Income	12	Revenu net d'entreprise	12	150,167	262,871 -	15,156	17,918 -
Net Professional Income	13	Revenu net de professions	13	30,527	38,402	14,150	38,270
Net Commission Income	14	Revenu net de commissions	14	32,548	33,831	2,269	661
Net Farming Income	15	Revenu net d'agriculture	15	65,291	193,271 -	4,646	8,707 -
Net Fishing Income	16	Revenu net de pêche	16	5,434	4,117	367	56
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	428,428	1,116,219	29,424	36,309
Bond Interest	18	Intérêt obligataire	18	671,743	623,079	106,966	93,618
Bank Interest	19	Intérêt bancaire	19	3,247,607	3,288,157	456,062	427,223
Mortgage Interest	20	Intérêt hypothécaire	20	45,363	99,068	5,234	10,567
Income from Trusts	21	Revenu de fiducies	21	70,472	40,523	9,410	6,536
Annuity Income	22	Revenu de rentes	22	29,811	139,162	4,394	10,286
Other Canadian Investment Income	23	Autres placements au Canada	23	135,360	54,936	15,098	2,093
Foreign Investment Income	24	Revenu de placements à l'étranger	24	44,857	39,637	5,468	3,238
Net Rental Income	25	Revenu net de location	25	293,919	403,198 -	32,335	32,450 -
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	231,806	93,991	17,628	3,380
Miscellaneous Income	27	Revenus divers	27	1,003,989	1,486,098	116,591	193,930
Total Income Assessed	28	Total du revenu imposé	28	6,903,487	129,872,739	866,581	15,275,474
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	6,901,595	24,522,318	866,104	3,074,163
Age Exemption	30	Exemption en raison d'âge	30	61,006	135,425	12,595	27,926
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	1,459,351	3,957,553	129,304	350,291
Wholly Dependent Children	32	Enfants entièrement à charge	32	1,900,407	2,503,534	169,497	219,428
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	37,574	52,164	4,212	5,383
Total Personal Exemptions	34	Total des exemptions personnelles	34	6,901,595	31,170,993	866,104	3,677,192
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	6,485,771	1,260,658	824,132	166,640
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	6,519,791	1,269,481	844,552	175,806
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	1,409,078	1,180,839	456,331	449,619
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	1,114,102	2,255,489	148,999	238,302
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	303,981	291,218	50,243	48,102
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	3,442,526	1,864,026	480,727	258,417
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	84,264	73,209	17,533	14,623
Union and Professional Dues	42	Cotisations syndicales et prof.	42	2,103,241	442,921	549,867	109,586
Education Deduction	43	Déduction relative aux études	43	360,915	118,913	72,241	25,413
Tuition Fees	44	Frais de scolarité	44	488,202	260,461	116,668	56,609
Child Care Expenses	45	Frais de garde d'enfants	45	225,444	232,386	73,411	75,613
General Expense Allowance	46	Allocation pour frais généraux	46	6,819,152	2,446,643	860,667	323,734
Other Expenses of Employment	47	Autres frais professionnels	47	223,151	790,885	8,881	19,428
Disability Deduction	48	Déduction pour invalidité	48	8,613	18,751	2,361	5,243
Standard Deductions	49	Déductions uniformes	49	6,172,645	616,071	749,433	74,725
Medical Claims	50	Réclamations de frais médicaux	50	122,472	90,400	22,441	14,972
Charitable Donations	51	Dons de charité	51	660,329	469,868	105,716	89,684
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	197,051	150,557	18,390	17,332
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	11,628	101,017	882	8,179
Other Deductions	54	Autres déductions	54	1,052,380	1,280,278	125,701	181,521
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	6,903,469	15,214,070	866,581	2,353,548
Taxable Income Assessed	56	Revenu imposable établi	56	6,133,983	84,105,886	774,931	9,414,837
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	5,604,487	14,849,216	721,292	1,548,825
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	4,236,792	5,931,371	502,019	557,074
Total Net Tax Payable	59	Impôt total net à payer	59	5,641,702	20,780,587	726,108	2,105,899
Canada Pension Plan Contributions	60	Cotisations au RPC	60	4,956,180	967,449	587,782	116,394
Basic Federal Tax	61	Impôt fédéral de base	61	6,132,242	15,964,835	773,668	1,711,246
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	411,208	249,550	28,169	8,003
Investment Tax Credit	63	Dégrèvement pour investissement	63	15,983	7,532	1,014	417
Child Tax Credit	64	Crédit d'impôt pour enfants	64	788,645	415,444	159,425	77,735

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 3

TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Teachers & Professors *Instituteurs et professeurs*		Fed. Government Employees *Employés du gouvernement fédéral*		Prov. Government Employees *Employés de gouvernements provinciaux*		Mun. Government Employees *Employés de gouvernements municipaux*		Armed Forces *Forces Armées*		POSTE
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	LINE
292,410		310,730		461,666		461,735		79,191		1
14,796		31,302		53,241		89,591		3,534		2
307,206		342,032		514,907		551,326		82,725		3
	$		$		$		$		$	
307,204	9,022,792	341,600	7,997,397	514,896	11,354,074	551,325	10,958,584	82,725	1,868,791	4
1,150	3,577	1,427	1,734	1,129	2,961	1,589	3,219	120	147	5
4,752	3,941	4,632	4,493	5,886	4,657	13,489	15,268	400	81	6
114,822	68,197	106,637	57,919	173,120	102,460	175,853	101,530	35,211	19,135	7
24,122	50,894	36,920	82,027	71,100	167,844	74,873	134,416	3,734	7,946	8
911	1,494	1,501	2,030	3,259	5,654	3,713	7,174			9
4,620	8,590	6,684	10,305	10,144	17,852	12,885	22,338	136	144	10
4,875	25,255	16,417	94,886	11,711	61,380	10,853	43,070	1,940	7,989	11
12,319	30,033-	7,388	9,460-	12,974	20,742-	13,692	10,712-	990	1,840-	12
13,680	13,009	2,749	2,896	5,251	10,257	3,647	3,802	336	1,069	13
793	504	869	6	1,097	938	2,390	1,773			14
6,541	17,586-	3,664	6,733-	10,499	28,414-	7,424	17,462-	220	908-	15
279	355-	309	285-	559	116-	165	142	15	8	16
29,363	39,248	15,961	16,305	24,116	22,470	19,614	16,760	2,841	1,967	17
51,855	65,480	67,591	60,129	82,436	69,616	70,146	64,204	12,658	7,669	18
215,063	261,557	189,089	186,177	286,795	284,722	291,102	296,097	31,300	17,393	19
4,989	8,850	2,510	3,816	4,166	8,566	4,326	10,205	376	400	20
5,453	6,309	3,702	4,320	8,234	5,176	6,118	3,521	1,860	594	21
2,070	6,411	1,570	2,743	2,610	5,669	2,720	7,893	90	354	22
10,955	2,149	7,248	792	13,926	2,133	10,776	742	1,108	89	23
4,548	3,099	2,232	2,022	2,520	1,167	2,296	782	818	35	24
23,751	52,008-	17,382	22,345-	25,602	33,012-	28,285	29,415-	3,014	2,161-	25
18,738	4,589	12,732	8-	17,722	4,814	14,150	7,640	2,420	603	26
52,790	82,093	55,010	77,634	70,775	95,785	78,567	103,962	6,881	13,471	27
307,206	9,578,050	342,032	8,568,798	514,907	12,145,905	551,326	11,745,529	82,725	1,942,980	28
307,081	1,091,036	341,813	1,216,133	514,846	1,831,657	551,302	1,961,680	82,725	294,424	29
1,079	2,394	1,698	3,770	3,603	7,999	3,961	8,793			30
64,265	170,676	79,310	212,777	124,634	337,756	121,382	324,987	27,036	74,678	31
111,898	156,246	103,211	135,364	164,681	230,286	169,083	226,936	35,651	47,247	32
1,170	1,622	1,650	2,171	2,370	3,469	1,443	2,001	108	118	33
307,081	1,421,973	341,813	1,570,215	514,846	2,411,166	551,302	2,524,397	82,725	416,468	34
302,560	76,049	330,049	78,318	499,705	114,254	520,568	113,367	81,862	19,305	35
302,512	81,858	335,440	84,681	503,623	121,206	537,893	122,448	82,316	21,287	36
283,213	508,716	287,190	463,324	380,399	525,733	385,791	524,942	78,425	112,312	37
103,755	130,933	70,138	102,846	98,479	146,493	89,614	124,905	16,220	15,659	38
25,993	25,439	26,284	25,262	33,832	32,526	23,545	22,704	8,709	8,175	39
221,553	136,937	207,761	115,251	308,607	170,184	306,818	172,195	36,450	16,557	40
4,144	3,986	15,894	14,962	11,452	10,752	11,013	9,909	1,690	1,597	41
283,549	94,727	257,158	53,405	411,962	86,536	399,431	93,678	8,101	1,030	42
42,717	11,796	28,288	10,176	44,353	15,828	41,328	13,907	4,009	1,506	43
71,102	24,885	34,846	17,313	61,700	32,470	61,097	29,436	2,962	1,273	44
30,155	35,599	17,628	18,008	27,286	28,646	21,540	22,511	1,245	1,182	45
304,664	142,562	340,716	148,727	512,867	217,650	548,808	217,580	82,701	36,622	46
4,090	5,290	1,397	1,894	4,265	5,705	14,912	13,160	427	1,016	47
360	798	700	1,559	1,318	2,809	980	2,582	201	446	48
221,847	22,184	283,003	28,287	438,715	43,839	480,141	48,042	76,253	7,623	49
8,477	9,676	9,306	8,556	9,442	6,553	12,616	8,910	1,368	685	50
82,578	71,211	55,903	37,078	71,688	49,551	64,361	40,713	6,157	3,013	51
14,183	8,892	13,576	10,918	20,512	14,331	19,111	17,170	3,370	1,978	52
1,202	5,294	407	1,361	727	3,929	495	3,424	30	135	53
82,382	166,984	79,927	87,352	105,955	97,100	84,362	90,479	16,155	16,660	54
307,206	1,563,816	342,032	1,309,077	514,907	1,726,094	551,326	1,692,079	82,725	268,064	55
297,939	6,617,753	319,974	5,724,377	480,323	8,068,226	486,417	7,658,192	80,658	1,263,267	56
292,139	1,266,627	309,710	1,046,254	459,276	1,452,362	460,490	1,341,764	79,180	227,651	57
236,129	504,352	241,657	428,792	350,637	550,147	325,571	462,279	63,493	94,827	58
292,410	1,770,979	310,730	1,475,046	461,666	2,002,509	461,735	1,804,043	79,191	322,478	59
245,112	61,365	258,695	61,873	386,446	87,728	373,904	80,388	72,074	17,154	60
297,549	1,333,137	319,875	1,112,585	480,377	1,561,099	486,738	1,450,720	80,658	237,251	61
28,933	8,868	15,832	3,688	23,348	5,047	18,057	3,707	2,732	444	62
1,310	552	700	262	2,440	1,016	1,120	366	57	12	63
27,210	12,411	27,743	13,145	46,497	22,010	65,416	34,693	1,876	943	64

TABLE 3 (CONTINUED)

ALL RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		Unclassified Employees / *Employés non classés*		TOTAL EMPLOYEES / *TOTAL, EMPLOYÉS*	
				Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	267,638		8,241,180	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	210,785		1,805,697	
Total Number of Returns	3	Nombre total de déclarations	3	478,423		10,046,877	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	453,526	4,399,565	9,986,914	174,694,721
Commissions from Employment	5	Commissions d'emplois	5	6,290	58,823	293,555	3,205,279
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	44,943	162,992	358,210	498,374
Family Allowance	7	Allocations Familiales	7	85,501	47,224	2,884,018	1,624,934
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	98,384	199,175	2,133,085	4,243,779
Old Age Pension	9	Pension de vieillesse	9	4,424	10,077	80,157	177,592
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	14,387	33,645	211,108	399,612
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	5,774	17,709	152,460	610,406
Net Business Income	12	Revenu net d'entreprise	12	7,190	9,140-	219,872	362,723-
Net Professional Income	13	Revenu net de professions	13	3,718	8,000	74,058	115,706
Net Commission Income	14	Revenu net de commissions	14	1,809	201	41,784	37,921
Net Farming Income	15	Revenu net d'agriculture	15	4,930	6,251-	103,210	279,339-
Net Fishing Income	16	Revenu net de pêche	16	594	377	7,722	3,941
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	14,662	30,711	564,409	1,279,991
Bond Interest	18	Intérêt obligataire	18	35,728	34,473	1,099,123	1,018,267
Bank Interest	19	Intérêt bancaire	19	201,058	176,247	4,918,076	4,937,574
Mortgage Interest	20	Intérêt hypothécaire	20	3,590	8,252	70,552	149,725
Income from Trusts	21	Revenu de fiducies	21	2,356	2,180	107,605	69,158
Annuity Income	22	Revenu de rentes	22	1,732	8,169	44,991	180,686
Other Canadian Investment Income	23	Autres placements au Canada	23	7,563	1,569	202,034	64,502
Foreign Investment Income	24	Revenu de placements à l'étranger	24	1,822	1,612	64,560	51,592
Net Rental Income	25	Revenu net de location	25	14,379	19,643-	438,667	994,237-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	11,514	5,224	326,714	120,232
Miscellaneous Income	27	Revenus divers	27	41,449	66,158	1,426,052	2,119,131
Total Income Assessed	28	Total du revenu imposé	28	477,448	5,237,348	10,045,712	194,366,821
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	477,992	1,689,268	10,043,458	35,680,679
Age Exemption	30	Exemption en raison d'âge	30	5,185	11,508	89,127	197,814
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	59,685	162,041	2,064,967	5,590,758
Wholly Dependent Children	32	Enfants entièrement à charge	32	74,558	97,161	2,728,986	3,616,203
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	689	582	49,215	67,511
Total Personal Exemptions	34	Total des exemptions personnelles	34	477,992	1,960,559	10,043,458	45,152,964
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	340,580	49,825	9,385,227	1,878,417
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	344,700	48,658	9,470,827	1,925,224
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	39,242	38,232	3,319,669	3,803,717
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	49,338	99,773	1,690,645	3,114,400
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	17,476	16,902	490,863	478,327
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	205,569	106,617	5,211,011	2,840,182
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	5,699	5,241	151,687	134,279
Union and Professional Dues	42	Cotisations syndicales et prof.	42	71,434	12,688	4,084,743	894,570
Education Deduction	43	Déduction relative aux études	43	22,792	7,057	616,643	204,595
Tuition Fees	44	Frais de scolarité	44	42,920	25,442	879,497	447,889
Child Care Expenses	45	Frais de garde d'enfants	45	14,330	14,438	411,039	428,384
General Expense Allowance	46	Allocation pour frais généraux	46	436,319	107,382	9,905,894	3,648,900
Other Expenses of Employment	47	Autres frais professionnels	47	11,208	21,818	268,330	859,215
Disability Deduction	48	Déduction pour invalidité	48	1,008	2,179	15,547	34,368
Standard Deductions	49	Déductions uniformes	49	443,789	44,062	8,865,826	884,833
Medical Claims	50	Réclamations de frais médicaux	50	9,571	6,437	195,693	146,188
Charitable Donations	51	Dons de charité	51	28,646	16,214	1,075,378	777,333
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	6,520	5,202	292,788	226,380
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	513	4,917	15,879	128,256
Other Deductions	54	Autres déductions	54	42,922	105,786	1,589,784	2,826,159
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	478,296	738,869	10,046,542	24,865,617
Taxable Income Assessed	56	Revenu imposable établi	56	333,805	2,836,983	8,908,030	125,689,520
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	263,002	434,289	8,189,576	22,166,988
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	160,000	137,763	6,116,298	8,666,606
Total Net Tax Payable	59	Impôt total net à payer	59	267,638	572,052	8,341,180	30,833,594
Canada Pension Plan Contributions	60	Cotisations au RPC	60	215,571	30,215	7,095,764	1,422,567
Basic Federal Tax	61	Impôt fédéral de base	61	333,757	498,330	8,904,864	23,869,204
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	14,041	6,869	542,328	286,176
Investment Tax Credit	63	Dégrèvement pour investissement	63	673	359	23,291	10,515
Child Tax Credit	64	Crédit d'impôt pour enfants	64	104,725	61,049	1,221,537	637,429

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 3 (SUITE)

TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

TOTAL FARMERS / TOTAL, CULTIVATEURS		TOTAL FISHERMEN / TOTAL, PÊCHEURS		Self Employed Accountants / Comptables à leur compte		Self Employed Medical Doctors and Surgeons / Médecins et chirurgiens à leur compte		Self Employed Dentists / Dentistes à leur compte		POSTE
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	
142,344		28,600		9,127		30,091		7,981		1
127,920		9,505		1,572		486		295		2
270,264		38,105		10,699		30,577		8,276		3
	$		$		$		$		$	
64,515	517,538	10,426	25,751	2,202	16,372	7,460	118,264	1,458	12,354	4
1,514	8,679	45	53	70	20	27	464			5
2,078	2,338	657	261	52	293	520	897	57	575	6
105,034	77,181	15,921	11,047	5,188	3,168	16,386	11,707	3,935	2,466	7
11,651	33,133	30,781	106,509	189	483	36	79	50	24	8
30,447	81,657	598	1,532	480	1,271	1,848	4,996	334	896	9
30,367	61,158	648	1,117	596	1,717	1,880	5,700	321	1,011	10
3,151	12,731	258	914	309	1,320	710	5,408	64	439	11
10,447	34,615	645	111	1,408	14,074-	4,208	40,546-	1,036	10,558-	12
910	7,885			10,695	421,195	30,577	2,147,564	8,275	533,565	13
1,611	6,406	133	159	110	62	70	207	30	140	14
268,496	2,237,247	395	3,486-	280	906-	1,210	6,546-	275	462-	15
381	875	37,842	318,122							16
28,111	65,866	1,021	3,352	3,227	13,217	11,435	45,110	2,691	10,748	17
26,140	57,739	604	1,193	2,423	4,908	6,604	17,332	1,908	4,503	18
197,778	612,135	15,277	21,806	8,030	17,233	26,252	76,851	6,795	18,966	19
7,528	24,064	104	201	576	1,777	848	2,656	230	1,468	20
10,182	28,151	94	55	351	231	8,452	2,278	310	130	21
9,940	49,623	42	266	766	3,818	2,213	14,749	502	3,319	22
29,078	29,248	1,068	777	573	668	2,908	1,553	530	764	23
2,316	1,251	100	84	591	576	2,405	3,564	520	415	24
13,502	17,408	577	893-	2,179	21,401-	8,829	146,634-	2,197	40,207-	25
46,987	168,875	635	1,258	2,723	1,993	7,562	9,144	1,830	607	26
38,719	62,783	6,219	5,269	2,012	9,575	6,321	23,843	1,408	6,303	27
269,923	4,198,587	38,099	495,532	10,697	463,590	30,577	2,298,627	8,274	547,462	28
269,945	960,875	38,103	135,622	10,694	38,053	30,553	108,525	8,271	29,413	29
31,112	69,067	614	1,363	480	1,070	1,942	4,311	387	859	30
101,368	271,255	11,600	32,621	3,144	7,997	6,461	16,771	1,328	3,341	31
105,960	175,505	15,354	23,859	5,364	8,120	17,660	29,990	4,127	6,152	32
310	294	156	200	26	31	470	721	29	38	33
269,945	1,476,996	38,103	193,664	10,694	55,271	30,553	160,318	8,271	39,803	34
200,111	58,597	30,922	7,126	9,922	4,327	28,779	14,144	7,905	4,010	35
46,560	5,395	36,456	3,215	1,168	79	4,811	852	900	82	36
6,588	6,325	385	81	238	667	2,390	5,379	140	314	37
41,530	127,465	2,702	5,805	6,073	27,109	24,083	122,885	6,099	30,717	38
4,003	3,983	491	463	286	286	2,310	2,309	733	733	39
206,214	145,378	15,625	8,459	8,042	6,186	26,841	21,662	6,784	5,350	40
6,085	5,229	235	229	448	405	1,444	1,358	280	242	41
14,076	2,033	11,215	1,081	897	264	3,039	2,143	480	282	42
10,571	3,885	1,039	340	1,301	611	4,429	2,236	879	390	43
2,994	1,515	469	193	934	419	1,280	447	531	215	44
616	480	230	193	272	228	1,560	2,374	130	194	45
58,637	12,164	9,677	813	1,966	337	6,439	1,737	1,398	231	46
1,016	2,238	60	28			15	20			47
613	1,363	100	222	10	22	70	153			48
196,810	22,436	33,933	3,393	5,234	523	13,862	1,380	4,363	436	49
10,479	6,164	445	197	677	836	888	2,409	82	142	50
70,142	62,657	4,022	1,996	5,301	8,799	16,390	27,972	3,896	6,775	51
28,237	27,678	926	648	1,423	872	2,572	2,016	520	489	52
519	4,703	60	375	352	4,594	393	6,321	157	2,984	53
28,085	80,423	6,161	5,925	5,738	29,115	15,486	87,430	4,342	23,095	54
270,035	580,111	38,105	40,783	10,696	85,681	30,573	305,228	8,274	76,696	55
208,000	2,526,168	31,654	275,144	9,858	314,175	30,341	1,759,193	8,117	412,610	56
105,707	300,567	22,191	36,439	7,989	75,318	30,064	475,670	7,972	110,127	57
127,558	211,898	27,037	24,215	7,183	28,355	21,183	178,280	5,991	42,911	58
142,344	512,465	28,600	60,654	9,127	103,672	30,091	653,949	7,981	153,038	59
173,522	50,674	28,882	6,747	7,518	3,250	20,316	10,004	5,966	3,038	60
206,856	490,706	31,548	48,857	9,797	73,709	30,291	457,701	8,135	105,005	61
23,467	13,577	859	689	3,113	2,887	11,120	9,885	2,665	2,398	62
100,921	148,150	5,002	5,950	420	93	2,400	795	485	147	63
15,181	10,353	2,186	1,595	546	236	240	122	18	16	64

TABLE 3 (CONTINUED)

ALL RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		Self Employed Lawyers & Notaries / *Avocats et notaires à leur compte*		Self Employed Engineers and Architects / *Ingénieurs et architectes à leur compte*	
				Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	15,590		3,916	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	1,339		413	
Total Number of Returns	3	Nombre total de déclarations	3	16,929		4,329	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	3,452	36,239	1,030	13,225
Commissions from Employment	5	Commissions d'emplois	5	80	518		
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	90	243	30	130
Family Allowance	7	Allocations Familiales	7	8,344	5,643	1,927	1,112
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	24	56	182	846
Old Age Pension	9	Pension de vieillesse	9	764	1,922	270	628
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	741	2,077	250	714
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	160	1,274	190	1,718
Net Business Income	12	Revenu net d'entreprise	12	2,323	25,892-	265	4,494-
Net Professional Income	13	Revenu net de professions	13	16,914	900,506	4,327	142,747
Net Commission Income	14	Revenu net de commissions	14	225	264		
Net Farming Income	15	Revenu net d'agriculture	15	526	10,141-	79	44-
Net Fishing Income	16	Revenu net de pêche	16			15	69
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	5,560	38,743	1,100	9,694
Bond Interest	18	Intérêt obligataire	18	2,994	6,713	897	1,322
Bank Interest	19	Intérêt bancaire	19	12,532	33,713	3,027	10,378
Mortgage Interest	20	Intérêt hypothécaire	20	710	3,173	190	488
Income from Trusts	21	Revenu de fiducies	21	812	1,410	170	166
Annuity Income	22	Revenu de rentes	22	777	8,318	174	796
Other Canadian Investment Income	23	Autres placements au Canada	23	1,242	2,569	207	652
Foreign Investment Income	24	Revenu de placements à l'étranger	24	868	2,920	260	452
Net Rental Income	25	Revenu net de location	25	4,734	64,654-	852	11,350-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	4,135	13,650	756	1,532
Miscellaneous Income	27	Revenus divers	27	3,600	20,621	810	2,685
Total Income Assessed	28	Total du revenu imposé	28	16,921	979,880	4,327	173,464
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	16,927	60,259	4,311	15,247
Age Exemption	30	Exemption en raison d'âge	30	776	1,723	270	593
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	4,099	10,667	1,031	2,445
Wholly Dependent Children	32	Enfants entièrement à charge	32	8,787	14,386	2,207	3,019
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	48	36	53	65
Total Personal Exemptions	34	Total des exemptions personnelles	34	16,927	87,071	4,311	21,368
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	15,799	7,548	3,901	1,670
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	1,453	150	859	105
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	560	1,225	195	182
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	9,767	44,337	2,111	8,606
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	869	867	280	281
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	12,631	9,324	3,330	2,439
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	320	296	260	230
Union and Professional Dues	42	Cotisations syndicales et prof.	42	1,144	424	856	167
Education Deduction	43	Déduction relative aux études	43	1,674	749	610	261
Tuition Fees	44	Frais de scolarité	44	373	172	257	110
Child Care Expenses	45	Frais de garde d'enfants	45	226	373		
General Expense Allowance	46	Allocation pour frais généraux	46	2,767	542	849	220
Other Expenses of Employment	47	Autres frais professionnels	47	50	255		
Disability Deduction	48	Déduction pour invalidité	48	30	62	79	175
Standard Deductions	49	Déductions uniformes	49	8,856	886	2,795	277
Medical Claims	50	Réclamations de frais médicaux	50	550	1,002	465	385
Charitable Donations	51	Dons de charité	51	7,855	13,822	1,316	1,575
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	1,274	894	240	208
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	328	5,497	40	708
Other Deductions	54	Autres déductions	54	7,920	64,129	1,575	6,753
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	16,928	132,553	4,313	24,365
Taxable Income Assessed	56	Revenu imposable établi	56	16,096	699,469	4,099	118,568
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	15,508	183,212	3,906	29,592
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	11,395	69,652	3,144	10,848
Total Net Tax Payable	59	Impôt total net à payer	59	15,590	252,865	3,916	40,440
Canada Pension Plan Contributions	60	Cotisations au RPC	60	11,479	5,528	3,104	1,328
Basic Federal Tax	61	Impôt fédéral de base	61	16,026	171,922	4,048	26,418
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	5,268	8,521	1,072	2,151
Investment Tax Credit	63	Dégrèvement pour investissement	63	820	272	60	97
Child Tax Credit	64	Crédit d'impôt pour enfants	64	223	92	42	14

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 3 (SUITE)

TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Self Employed Entertainers and Artists *Artistes, athlètes, etc. à leur compte*		Other Self-Employed Professionals *Autres professions libérales à leur compte*		TOTAL SELF-EMPLOYED PROFESSIONALS *TOTAL, PROFESSIONS À LEUR COMPTE*		TOTAL SELF-EMPLOYED SALESMEN *TOTAL, VENDEURS À LEUR COMPTE*		Forestry Operators *Exploitants forestiers*		LOTS ET MES
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
8,938		34,322		109,965		17,447		4,782		1
9,798		14,093		27,996		11,185		2,751		2
18,736		48,415		137,961		28,632		7,533		3
	$		$		$		$		$	
5,419	21,641	12,827	79,086	33,848	297,180	6,871	24,610	4,192	40,006	4
188	137	567	3,165	934	4,307	2,144	11,308			5
307	155	276	826	1,336	3,117	398	159	44	103	6
2,868	1,655	13,538	8,230	52,186	33,981	9,055	5,333	4,367	3,216	7
760	1,546	1,885	3,881	3,126	6,915	1,305	3,137	3,039	13,284	8
410	861	1,708	4,703	5,811	15,277	1,586	4,309	55	133	9
485	1,012	1,902	5,031	6,177	17,261	1,865	5,041	79	152	10
344	1,851	1,308	10,876	3,089	22,886	1,000	4,702			11
651	404-	2,204	13,629-	12,095	109,604-	1,003	1,970-	7,464	44,872	12
18,632	148,143	48,235	795,514	137,655	5,089,235	135	361	12	52	13
96	285	413	2,440	946	3,398	28,583	334,581	109	89	14
10	29-	1,110	5,150-	3,492	23,284-	482	1,016-	535	353-	15
		20	105-	47	30	38	19-			16
1,197	1,823	6,728	32,225	31,938	151,559	2,931	7,646	137	708	17
1,818	2,092	5,358	9,812	22,002	46,682	3,135	6,942	232	232	18
9,029	10,954	30,275	46,448	95,940	214,542	14,623	24,254	3,204	4,732	19
218	968	938	2,802	3,622	13,332	688	1,019	14	37	20
129	50	898	1,267	11,127	5,533	524	425	50	20	21
260	2,400	1,250	7,812	5,942	41,212	909	3,517	12	128	22
354	204	1,486	1,325	7,296	7,735	836	154	126	37	23
253	362	1,457	2,059	6,352	10,348	340	198	20	1	24
938	1,027-	5,351	28,746-	25,000	314,025-	2,332	7,367-	206	71	25
711	323	4,839	7,830	22,556	35,078	2,212	1,465	332	433	26
2,262	4,318	6,751	21,218	23,164	88,562	6,379	13,065	1,658	2,300	27
18,645	199,317	48,332	998,917	137,773	5,661,256	28,601	441,850	7,528	110,265	28
18,492	65,371	48,205	171,258	137,453	488,127	28,619	101,721	7,526	26,793	29
413	917	1,765	3,915	6,032	13,388	1,725	3,827	55	122	30
2,490	6,541	8,002	20,396	26,555	68,158	6,867	18,475	3,659	10,399	31
2,773	3,449	12,882	19,023	53,800	84,140	8,985	12,076	4,484	6,919	32
		92	120	724	1,012	115	193	60	73	33
18,492	76,281	48,205	214,712	137,453	654,825	28,619	136,292	7,526	44,306	34
15,009	3,333	39,663	12,752	120,978	47,784	22,802	6,801	6,710	1,595	35
4,158	257	9,357	671	22,706	2,196	5,654	351	3,705	412	36
486	316	1,324	1,911	5,332	9,994	669	387	122	30	37
4,776	9,662	13,914	46,587	66,823	289,902	7,557	22,249	806	1,875	38
823	800	2,506	2,372	7,800	7,648	612	571	120	80	39
9,490	5,284	31,086	20,144	98,204	70,389	15,321	9,183	3,274	1,954	40
354	263	1,498	1,414	4,600	4,208	1,300	1,145	10	10	41
3,690	779	5,495	968	15,596	5,025	1,318	143	1,695	223	42
953	353	2,794	937	12,640	5,538	1,444	555	172	67	43
1,206	594	3,898	2,075	8,476	4,032	1,138	650	137	57	44
560	458	2,505	2,354	5,253	5,981	686	409			45
4,739	547	11,873	1,906	38,031	5,519	5,854	701	3,986	1,061	46
12	59	110	303	199	654	396	1,118	330	533	47
40	80	123	271	352	776	70	147			48
16,352	1,622	37,837	3,775	89,299	8,899	23,637	2,360	6,885	689	49
894	559	2,676	2,025	6,232	7,358	881	519	158	153	50
1,700	973	9,080	10,952	45,538	70,869	4,547	4,676	530	376	51
356	315	1,793	1,561	8,174	6,356	1,297	1,427	355	191	52
92	635	333	4,677	1,696	25,415	161	1,647	27	72	53
2,286	4,582	12,014	39,498	49,361	254,682	5,333	18,655	905	675	54
18,556	31,473	48,233	157,153	137,573	833,149	28,626	65,694	7,527	10,057	55
12,396	103,614	41,702	627,316	122,609	4,034,944	20,914	258,346	5,848	62,287	56
9,744	17,313	33,779	124,385	108,962	1,015,616	17,204	45,195	4,391	8,895	57
6,180	5,883	27,946	50,120	83,022	386,049	12,705	17,373	2,405	2,732	58
8,938	23,196	34,322	174,505	109,965	1,401,665	17,447	62,568	4,782	11,627	59
11,482	2,413	33,503	10,564	93,368	36,125	16,821	5,056	3,467	981	60
12,383	19,124	41,422	126,811	122,102	980,689	20,855	49,203	5,838	11,393	61
983	400	6,314	7,090	36,535	33,332	2,612	1,706	110	158	62
		465	169	4,661	1,576	140	166	530	907	63
1,556	723	6,307	3,484	8,934	4,688	4,390	2,639	101	60	64

TABLE 3 (CONTINUED)

ALL RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		Manufacturers / Fabricants		Proprietors of Construction Businesses / Propriétaires, entreprises de construction	
				Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant
Number of Taxable Returns	1	Nombre de déclarations imposables	1	7,390		49,094	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	6,264		27,408	
Total Number of Returns	3	Nombre total de déclarations	3	13,654		76,502	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	2,692	18,134	16,440	99,708
Commissions from Employment	5	Commissions d'emplois	5	145	511	436	1,192
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	100	81	742	1,257
Family Allowance	7	Allocations Familiales	7	4,846	2,985	33,722	21,390
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	631	1,874	4,967	14,530
Old Age Pension	9	Pension de vieillesse	9	839	1,994	1,836	4,835
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	878	1,833	2,172	5,419
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	168	716	613	1,821
Net Business Income	12	Revenu net d'entreprise	12	13,635	102,484	76,292	742,778
Net Professional Income	13	Revenu net de professions	13	128	483	218	1,406
Net Commission Income	14	Revenu net de commissions	14	10	4	424	507
Net Farming Income	15	Revenu net d'agriculture	15	410	533-	2,567	3,642-
Net Fishing Income	16	Revenu net de pêche	16	51	120	106	340-
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	599	2,018	2,498	6,597
Bond Interest	18	Intérêt obligataire	18	1,268	1,527	4,906	7,168
Bank Interest	19	Intérêt bancaire	19	7,506	12,302	39,528	60,626
Mortgage Interest	20	Intérêt hypothécaire	20	232	486	1,535	5,403
Income from Trusts	21	Revenu de fiducies	21	164	126	421	108
Annuity Income	22	Revenu de rentes	22	130	1,059	557	3,511
Other Canadian Investment Income	23	Autres placements au Canada	23	254	64	1,730	1,006
Foreign Investment Income	24	Revenu de placements à l'étranger	24	101	175	376	720
Net Rental Income	25	Revenu net de location	25	1,296	855	8,485	53-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	700	1,620	3,624	6,391
Miscellaneous Income	27	Revenus divers	27	1,433	1,576	10,149	16,666
Total Income Assessed	28	Total du revenu imposé	28	13,635	152,492	76,445	999,002
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	13,634	48,522	76,492	272,276
Age Exemption	30	Exemption en raison d'âge	30	873	1,938	2,013	4,469
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	3,849	10,237	27,758	75,710
Wholly Dependent Children	32	Enfants entièrement à charge	32	4,750	6,798	33,469	48,607
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	118	134	322	459
Total Personal Exemptions	34	Total des exemptions personnelles	34	13,634	67,629	76,492	401,521
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	11,402	2,920	68,874	19,941
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	2,079	158	14,067	1,008
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	227	88	1,347	939
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	2,007	3,944	12,278	26,301
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	265	265	1,512	1,398
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	7,780	5,083	40,650	24,661
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	219	181	689	616
Union and Professional Dues	42	Cotisations syndicales et prof.	42	434	68	5,982	1,434
Education Deduction	43	Déduction relative aux études	43	438	129	2,994	997
Tuition Fees	44	Frais de scolarité	44	290	298	1,943	1,586
Child Care Expenses	45	Frais de garde d'enfants	45	105	58	331	296
General Expense Allowance	46	Allocation pour frais généraux	46	2,317	410	15,665	2,607
Other Expenses of Employment	47	Autres frais professionnels	47	56	72	369	691
Disability Deduction	48	Déduction pour invalidité	48			42	93
Standard Deductions	49	Déductions uniformes	49	11,605	1,160	65,686	6,568
Medical Claims	50	Réclamations de frais médicaux	50	708	378	2,564	1,273
Charitable Donations	51	Dons de charité	51	1,835	1,116	9,648	7,874
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	870	996	4,301	3,172
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	18	311	171	2,003
Other Deductions	54	Autres déductions	54	1,711	4,240	7,856	13,981
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	13,638	21,883	76,494	117,440
Taxable Income Assessed	56	Revenu imposable établi	56	9,754	79,128	61,066	525,759
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	6,891	11,262	47,511	77,892
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	5,708	5,031	39,865	35,152
Total Net Tax Payable	59	Impôt total net à payer	59	7,390	16,292	49,094	113,044
Canada Pension Plan Contributions	60	Cotisations au RPC	60	8,467	2,217	57,658	16,448
Basic Federal Tax	61	Impôt fédéral de base	61	9,701	13,888	60,935	92,235
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	498	412	2,088	1,372
Investment Tax Credit	63	Dégrèvement pour investissement	63	575	703	1,002	1,249
Child Tax Credit	64	Crédit d'impôt pour enfants	64	1,213	668	3,149	1,821

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Public Utility Operators / Exploitants de services d'utilité publique		Wholesale Traders / Commerçants de gros		Retail Traders / Commerçants de détail		Insurance Agency Operators / Courtiers d'assurance		Real Estate Agency Operators / Courtiers en immeuble		POSTE
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	
33,006		5,830		79,891		1,409		1,419		1
25,208		3,131		61,932		578		1,050		2
58,214		8,961		141,823		1,987		2,469		3
	$		$		$		$		$	
15,409	109,079	2,764	62,074	34,081	323,237	418	1,863	1,342	28,846	4
326	832	377	12,916	1,758	10,748	216	1,219	253	3,571	5
627	950	45	74	990	1,422					6
21,408	14,198	3,434	2,265	48,427	29,977	839	489	596	406	7
4,478	11,328	335	969	7,199	18,667	21	16	89	232	8
2,027	5,427	546	1,479	7,239	18,491	218	536	228	552	9
2,613	5,721	606	1,485	8,683	18,877	245	661	151	289	10
661	4,046	90	486	2,032	10,120	90	454	68	471	11
57,881	471,860	8,888	30,930	141,226	992,116	1,951	39,136	2,468	16,938 -	12
119	254	231	13,896	1,082	9,426	32	16	255	7,104	13
217	889	123	3,132	2,241	5,218			73	295	14
2,919	7,075 -	553	522 -	3,232	1,105 -	60	362	143	1,070 -	15
262	705	65	29	173	799					16
1,987	7,549	1,107	12,578	9,674	32,086	387	1,173	285	7,083	17
2,760	4,323	1,145	2,198	13,791	20,151	180	300	412	711	18
28,091	45,460	5,808	22,311	83,852	160,567	1,235	3,973	1,888	7,232	19
565	1,500	253	961	4,639	14,361	61	195	547	2,957	20
587	300	269	410	1,521	1,132	50	6	10	20	21
231	2,172	278	4,088	1,803	6,592	134	354	119	1,157	22
1,411	1,924	248	812	3,400	2,104	60	56	73	280	23
372	240	226	1,879	1,260	1,571	20	48	37	395	24
3,803	1,065 -	1,455	6,806 -	20,355	11,933	356	1,321 -	922	3,084 -	25
2,729	6,892	1,214	17,228	8,602	19,447	298	260	624	1,562	26
8,290	12,472	1,446	5,016	21,156	34,049	509	872	658	2,880	27
58,144	699,978	8,949	189,887	141,610	1,741,984	1,987	50,665	2,467	44,961	28
58,185	207,123	8,948	31,833	141,733	504,359	1,973	7,024	2,458	8,746	29
2,054	4,560	628	1,394	7,699	17,089	218	484	228	506	30
19,004	52,095	2,681	7,096	35,052	93,814	573	1,424	434	1,238	31
21,722	32,187	3,368	5,115	47,812	68,197	901	1,321	597	990	32
69	82			405	478					33
58,185	296,047	8,948	45,447	141,733	683,936	1,973	10,253	2,458	11,480	34
50,345	12,987	7,251	2,164	109,399	29,881	1,743	654	1,864	550	35
13,712	1,330	2,158	396	25,435	3,244	297	26	940	188	36
1,553	1,186	701	1,294	4,868	4,919	205	63	207	373	37
7,869	14,676	2,025	6,200	25,228	56,971	722	2,586	636	1,739	38
584	577	165	165	2,064	2,044	51	51	14	14	39
28,972	17,142	5,800	4,277	86,064	55,985	1,314	963	1,857	1,433	40
597	543	121	114	2,362	2,127	154	150	60	55	41
5,121	896	710	184	8,393	1,450	70	9	387	72	42
1,582	546	444	172	5,002	2,080	240	120	82	28	43
748	424	245	100	2,426	1,341	70	26	85	39	44
473	534	118	93	2,974	2,634	34	68	21	17	45
14,518	2,618	2,501	819	31,864	7,400	361	49	1,237	438	46
231	348	218	1,542	762	2,676	10	19	285	1,658	47
14	31	17	38	216	487	31	69	37	82	48
52,481	5,248	7,237	723	123,124	12,307	1,477	148	1,782	178	49
1,458	736	382	335	3,839	2,282	119	133	139	47	50
4,876	3,874	1,543	1,820	16,734	12,848	415	286	643	1,061	51
2,771	2,364	547	726	7,715	6,617	159	344	161	130	52
52	1,105	54	325	389	2,882	30	194	27	783	53
5,433	8,428	1,823	20,905	14,603	25,910	489	3,135	1,083	4,462	54
58,206	75,591	8,948	42,393	141,780	236,086	1,974	9,094	2,458	13,348	55
45,492	375,038	7,162	113,000	98,592	981,004	1,598	31,752	1,711	36,078	56
30,702	53,729	5,587	24,332	77,711	155,329	1,409	6,211	1,379	7,418	57
25,505	23,584	4,264	10,561	51,033	53,855	718	1,694	1,287	3,281	58
33,006	77,313	5,830	34,893	79,891	209,183	1,409	7,905	1,419	10,700	59
38,462	10,250	5,333	1,552	71,103	18,694	806	323	1,744	509	60
45,303	66,664	7,122	22,725	98,203	175,942	1,575	6,522	1,663	7,018	61
1,752	1,619	1,000	2,534	7,971	6,785	384	259	219	1,061	62
2,390	3,736	300	284	1,169	944	35	87	53	45	63
3,940	2,314	780	451	24,820	14,502	139	98	234	145	64

TABLE 3 (CONTINUED)

ALL RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		Proprietors Other Financial Businesses *Propriétaires, autres entreprises financières*		Recreational Services Operators *Exploitants, services récréatifs*	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	2,158		4,193	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	1,211		2,943	
Total Number of Returns	3	Nombre total de déclarations	3	3,369		7,136	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	1,248	37,618	2,581	34,437
Commissions from Employment	5	Commissions d'emplois	5	296	8,481	63	685
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	40	899	101	139
Family Allowance	7	Allocations Familiales	7	801	504	1,449	1,023
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	231	701	589	2,166
Old Age Pension	9	Pension de vieillesse	9	305	817	442	1,143
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	327	827	523	1,348
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	163	2,968	230	539
Net Business Income	12	Revenu net d'entreprise	12	3,362	14,659-	7,117	25,515
Net Professional Income	13	Revenu net de professions	13	191	5,812	99	999
Net Commission Income	14	Revenu net de commissions	14	60	3,526	61	143
Net Farming Income	15	Revenu net d'agriculture	15	83	197-	60	513
Net Fishing Income	16	Revenu net de pêche	16			15	106
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	631	11,775	471	10,085
Bond Interest	18	Intérêt obligataire	18	312	885	379	828
Bank Interest	19	Intérêt bancaire	19	1,857	8,518	4,211	10,215
Mortgage Interest	20	Intérêt hypothécaire	20	305	2,153	274	2,459
Income from Trusts	21	Revenu de fiducies	21	120	202	30	312
Annuity Income	22	Revenu de rentes	22	250	5,298	76	2,175
Other Canadian Investment Income	23	Autres placements au Canada	23	114	585	177	153
Foreign Investment Income	24	Revenu de placements à l'étranger	24	165	739	39	683
Net Rental Income	25	Revenu net de location	25	596	9,033-	685	445-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	963	6,217	499	6,563
Miscellaneous Income	27	Revenus divers	27	455	4,263	891	3,096
Total Income Assessed	28	Total du revenu imposé	28	3,365	78,897	7,117	104,878
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	2,570	9,136	7,040	24,863
Age Exemption	30	Exemption en raison d'âge	30	308	684	445	988
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	526	1,333	1,651	4,591
Wholly Dependent Children	32	Enfants entièrement à charge	32	757	1,116	1,427	2,157
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	20	23	48	59
Total Personal Exemptions	34	Total des exemptions personnelles	34	2,570	12,291	7,040	32,658
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	1,808	546	5,710	1,426
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	856	169	2,139	267
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	293	486	302	439
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	915	2,945	1,111	2,115
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	55	55	280	280
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	1,867	1,523	4,267	2,522
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	255	246	225	181
Union and Professional Dues	42	Cotisations syndicales et prof.	42	465	96	686	200
Education Deduction	43	Déduction relative aux études	43	117	36	350	90
Tuition Fees	44	Frais de scolarité	44	136	44	236	143
Child Care Expenses	45	Frais de garde d'enfants	45	60	62	118	72
General Expense Allowance	46	Allocation pour frais généraux	46	1,192	472	2,501	584
Other Expenses of Employment	47	Autres frais professionnels	47	273	1,147	20	108
Disability Deduction	48	Déduction pour invalidité	48				
Standard Deductions	49	Déductions uniformes	49	1,806	180	6,190	613
Medical Claims	50	Réclamations de frais médicaux	50	65	138	274	250
Charitable Donations	51	Dons de charité	51	758	1,735	645	712
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	66	75	179	166
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	34	933	10	180
Other Deductions	54	Autres déductions	54	1,206	11,639	815	9,742
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	2,571	22,542	7,043	20,101
Taxable Income Assessed	56	Revenu imposable établi	56	2,744	63,693	5,502	65,674
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	2,136	15,104	4,073	10,937
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	1,854	6,846	3,525	4,937
Total Net Tax Payable	59	Impôt total net à payer	59	2,158	21,950	4,193	15,874
Canada Pension Plan Contributions	60	Cotisations au RPC	60	1,647	491	4,903	1,286
Basic Federal Tax	61	Impôt fédéral de base	61	2,712	14,006	5,456	11,757
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	514	2,369	369	1,662
Investment Tax Credit	63	Dégrèvement pour investissement	63	96	38	128	107
Child Tax Credit	64	Crédit d'impôt pour enfants	64	120	61	657	353

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Business Services Operators *Exploitants, services commerciaux*		Other Service Operators *Exploitants, autres services*		Other Business Proprietors *Propriétaires, autres entreprises*		TOTAL BUSINESS PROPRIETORS *TOTAL, PROPRIÉTAIRES D'ENTREPRISES*		Investors *Portefeuillistes*		ITEM / POSTE
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
4,781		73,965		7,143		275,061		714,439		1
3,449		73,052		4,368		213,345		569,504		2
8,230		147,017		11,511		488,406		1,283,943		3
	$		$		$		$		$	
2,234	14,378	30,365	242,365	3,075	53,326	116,841	1,065,071	289,049	2,569,673	4
108	873	785	4,595	193	2,423	4,956	48,046	9,291	65,911	5
79	149	2,012	3,260	30	1,531	4,813	9,876	8,015	16,927	6
1,392	763	41,380	24,995	3,168	1,740	165,829	103,950	91,267	49,529	7
437	832	6,502	14,617	639	1,681	29,157	80,895	45,557	116,392	8
149	413	4,857	13,048	417	1,154	19,158	50,023	472,388	1,283,372	9
252	657	7,175	14,871	618	1,074	24,322	53,215	327,659	632,886	10
180	658	1,920	7,969	149	1,218	6,376	31,485	163,145	638,391	11
8,121	67,159	145,876	1,036,282	11,426	66,834	485,707	3,588,366	35,382	66,455-	12
70	127	970	13,195	352	16,606	3,762	69,375	14,664	85,571	13
68	13	1,271	1,842	81	313	4,742	15,971	9,410	13,663	14
211	105-	1,943	4,059-	507	11,649-	13,222	29,446-	35,560	49,256-	15
		160	437			838	1,835	986	692	16
683	1,519	7,365	36,274	923	16,184	26,747	145,628	357,725	7,082,452	17
1,415	1,897	10,818	14,553	512	818	38,129	55,593	487,883	1,746,017	18
4,681	6,529	75,118	118,517	5,188	11,435	262,167	472,417	1,223,037	7,937,844	19
240	511	3,655	11,831	227	563	12,551	43,414	113,019	544,717	20
96	39	1,554	1,690	248	993	5,119	5,360	77,782	471,681	21
110	261	1,597	12,819	375	14,848	5,670	54,464	128,926	915,231	22
242	123	2,883	2,129	392	915	11,110	10,187	98,866	170,578	23
96	56	1,005	2,940	198	1,170	3,918	10,615	46,692	209,456	24
402	729-	14,005	2,110-	930	2,684-	53,496	14,477-	100,541	64,186	25
280	402	7,826	21,844	2,409	6,746	30,180	95,606	170,212	861,051	26
940	1,929	15,604	30,669	1,237	3,722	64,426	119,509	118,219	249,139	27
8,223	98,452	146,737	1,624,572	11,427	190,944	487,634	6,086,977	1,283,396	25,609,647	28
8,222	29,228	146,817	522,189	8,672	30,866	484,270	1,722,956	1,282,806	4,561,324	29
149	331	5,268	11,691	461	1,022	20,399	45,278	485,288	1,076,284	30
1,266	3,336	28,884	78,762	2,235	6,157	127,572	346,193	84,326	191,526	31
1,269	1,586	38,855	53,595	3,164	3,961	162,575	232,550	80,107	108,748	32
		616	754			1,663	2,069	907	1,010	33
8,222	34,480	146,817	666,992	8,672	42,006	484,270	2,349,046	1,282,806	5,938,892	34
6,998	1,790	113,805	27,976	7,329	1,982	393,238	104,410	201,981	28,168	35
1,816	132	24,095	2,159	2,351	255	93,650	9,745	132,367	11,028	36
210	96	2,955	3,102	351	449	13,343	13,464	21,331	17,690	37
1,549	3,723	20,032	47,143	1,284	3,730	76,462	173,949	111,960	312,286	38
228	219	2,735	2,647	120	115	8,190	7,910	15,105	14,978	39
4,928	2,890	77,525	47,756	5,493	3,050	269,791	169,239	1,209,873	1,067,422	40
190	112	2,028	1,816	171	168	7,082	6,319	207,029	183,648	41
207	19	6,620	1,123	646	94	31,412	5,867	54,803	6,150	42
154	60	5,209	1,965	686	222	17,473	6,512	30,917	11,657	43
254	131	3,265	1,949	370	236	10,203	6,374	38,383	30,038	44
626	548	3,301	2,882	75	68	8,245	7,337	3,959	3,739	45
2,298	346	29,296	5,047	2,971	714	110,707	22,563	275,603	57,778	46
22	27	310	755	111	419	2,999	9,996	6,306	19,746	47
		243	481			622	1,338	13,775	30,442	48
7,295	728	132,299	13,217	7,383	738	425,250	42,496	1,014,176	101,324	49
297	152	4,290	2,775	275	189	14,568	8,842	55,831	123,321	50
791	738	12,326	10,116	1,217	1,489	51,961	44,046	240,519	240,991	51
160	31	4,699	3,786	447	433	22,430	19,030	55,138	90,243	52
		239	4,336	50	460	1,105	13,595	3,472	58,307	53
1,135	1,126	15,408	39,542	1,506	13,355	53,973	157,140	372,037	560,254	54
8,224	12,888	146,853	220,573	8,770	28,168	454,486	830,164	1,283,745	2,969,211	55
6,007	56,149	99,572	875,716	9,288	131,850	354,336	3,397,128	882,251	16,950,782	56
4,617	8,971	71,926	141,854	7,051	27,338	265,384	549,272	698,483	2,505,252	57
3,545	3,630	53,615	56,401	5,167	10,329	198,491	218,033	576,243	1,051,458	58
4,781	12,602	73,965	198,255	7,143	37,667	275,061	767,305	714,439	3,556,710	59
5,523	1,382	84,346	20,697	6,141	1,614	289,600	76,443	171,835	24,420	60
6,006	10,110	99,214	158,304	9,328	27,863	353,056	618,425	836,659	2,380,968	61
634	336	6,484	7,750	707	3,114	22,730	29,432	331,523	1,560,065	62
17	25	1,226	960	860	904	8,382	9,989	8,637	8,100	63
1,485	791	39,334	24,820	618	329	76,590	46,414	224,761	126,064	64

TABLE 3 (CONTINUED)

ALL RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	Property Owners — *Propriétaires d'immeubles*		TOTAL INVESTMENT — *TOTAL, PLACEMENT*	
			Number — *Nombre*	Amount — *Montant*	Number — *Nombre*	Amount — *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	61,004	**775,443**	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	53,362	**622,866**	
Total Number of Returns	3	Nombre total de déclarations	3	114,366	**1,398,309**	
Sources of Income		Sources de revenu			$	$
Wages and Salaries	4	Salaires et traitements	4	47,285	687,482	**336,334**	**3,257,154**
Commissions from Employment	5	Commissions d'emplois	5	2,483	51,364	**11,774**	**117,276**
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	1,822	6,143	**9,837**	**23,071**
Family Allowance	7	Allocations Familiales	7	22,155	13,421	**113,422**	**62,950**
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	12,905	41,591	**58,462**	**157,982**
Old Age Pension	9	Pension de vieillesse	9	22,930	61,452	**495,318**	**1,344,824**
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	21,909	44,676	**349,568**	**677,562**
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	6,590	27,016	**169,735**	**665,407**
Net Business Income	12	Revenu net d'entreprise	12	8,153	19,747-	**43,535**	**86,203-**
Net Professional Income	13	Revenu net de professions	13	2,954	122,299	**17,618**	**207,871**
Net Commission Income	14	Revenu net de commissions	14	1,468	5,299	**10,878**	**18,963**
Net Farming Income	15	Revenu net d'agriculture	15	3,038	3,589-	**38,598**	**52,846-**
Net Fishing Income	16	Revenu net de pêche	16	80	61	**1,066**	**753**
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	16,782	137,751	**374,507**	**7,220,204**
Bond Interest	18	Intérêt obligataire	18	19,595	41,861	**507,478**	**1,787,878**
Bank Interest	19	Intérêt bancaire	19	88,451	255,141	**1,311,488**	**8,192,984**
Mortgage Interest	20	Intérêt hypothécaire	20	8,365	39,103	**121,384**	**583,819**
Income from Trusts	21	Revenu de fiducies	21	2,696	4,853	**80,478**	**476,534**
Annuity Income	22	Revenu de rentes	22	5,338	45,846	**134,264**	**961,077**
Other Canadian Investment Income	23	Autres placements au Canada	23	5,296	9,360	**104,162**	**179,938**
Foreign Investment Income	24	Revenu de placements à l'étranger	24	2,817	10,285	**49,509**	**219,741**
Net Rental Income	25	Revenu net de location	25	106,826	194,349	**207,367**	**258,536**
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	17,419	71,790	**187,631**	**932,841**
Miscellaneous Income	27	Revenus divers	27	22,750	61,766	**140,969**	**310,905**
Total Income Assessed	28	Total du revenu imposé	28	114,012	1,909,571	**1,397,408**	**27,519,219**
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	114,169	406,072	**1,396,975**	**4,967,397**
Age Exemption	30	Exemption en raison d'âge	30	23,575	52,333	**508,863**	**1,128,617**
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	19,611	48,652	**103,937**	**240,178**
Wholly Dependent Children	32	Enfants entièrement à charge	32	20,738	29,251	**100,845**	**137,999**
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	344	429	**1,251**	**1,439**
Total Personal Exemptions	34	Total des exemptions personnelles	34	114,169	536,738	**1,396,975**	**6,475,630**
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	42,775	7,047	**244,756**	**35,215**
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	29,205	3,793	**161,572**	**14,822**
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	7,227	7,233	**28,558**	**24,924**
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	16,369	42,742	**128,329**	**355,028**
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	89	89	**15,194**	**15,067**
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	90,711	71,033	**1,300,584**	**1,138,455**
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	7,611	6,546	**214,640**	**190,195**
Union and Professional Dues	42	Cotisations syndicales et prof.	42	12,054	2,098	**66,857**	**8,248**
Education Deduction	43	Déduction relative aux études	43	4,660	1,807	**35,577**	**13,464**
Tuition Fees	44	Frais de scolarité	44	2,907	2,004	**41,290**	**32,042**
Child Care Expenses	45	Frais de garde d'enfants	45	1,154	1,081	**5,113**	**4,820**
General Expense Allowance	46	Allocation pour frais généraux	46	45,697	11,836	**321,300**	**69,614**
Other Expenses of Employment	47	Autres frais professionnels	47	2,032	14,275	**8,338**	**34,021**
Disability Deduction	48	Déduction pour invalidité	48	954	2,057	**14,729**	**32,499**
Standard Deductions	49	Déductions uniformes	49	92,533	9,244	**1,106,709**	**110,569**
Medical Claims	50	Réclamations de frais médicaux	50	4,467	5,761	**60,298**	**129,082**
Charitable Donations	51	Dons de charité	51	19,480	24,705	**259,999**	**265,696**
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	7,210	9,648	**62,348**	**99,891**
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	620	26,836	**4,092**	**85,143**
Other Deductions	54	Autres déductions	54	24,762	100,657	**396,799**	**660,911**
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	114,188	350,492	**1,397,933**	**3,319,703**
Taxable Income Assessed	56	Revenu imposable établi	56	77,379	1,141,936	**959,630**	**18,092,718**
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	59,923	220,013	**758,406**	**2,725,265**
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	39,468	77,080	**615,711**	**1,128,538**
Total Net Tax Payable	59	Impôt total net à payer	59	61,004	297,094	**775,443**	**3,853,803**
Canada Pension Plan Contributions	60	Cotisations au RPC	60	28,641	4,767	**280,476**	**29,187**
Basic Federal Tax	61	Impôt fédéral de base	61	76,334	222,498	**912,993**	**2,603,466**
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	14,617	29,121	**346,140**	**1,589,186**
Investment Tax Credit	63	Dégrèvement pour investissement	63	1,438	1,003	**10,075**	**9,103**
Child Tax Credit	64	Crédit d'impôt pour enfants	64	14,731	8,379	**239,492**	**134,443**

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

PENSIONERS *PENSIONNÉS*		Unclassified *Non Classés*		GRAND TOTAL *TOTAL GLOBAL*		POSTE ITEM
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
397,997		439,989		10,428,026		1
590,621		1,383,702		4,792,837		2
988,618		1,823,691		15,220,863		3
	$		$		$	
114,460	331,246	560,340	1,333,235	11,230,549	181,546,506	4
2,615	8,628	9,531	24,680	327,068	3,428,255	5
5,008	11,593	21,437	11,661	403,774	560,449	6
41,684	21,043	356,099	215,863	3,743,248	2,156,281	7
38,788	113,463	708,285	3,300,346	3,014,560	8,046,160	8
768,707	2,125,538	9,965	22,082	1,411,747	3,822,834	9
756,748	1,838,705	32,070	69,724	1,412,873	3,123,395	10
605,349	3,775,819	16,374	58,441	957,872	5,182,789	11
11,962	1,417	13,141	8,879-	798,407	3,055,125	12
5,312	16,027	4,118	4,116	243,575	5,510,653	13
2,627	3,660	3,958	1,051	95,262	422,110	14
9,454	10,096-	3,338	6,199-	440,687	1,831,528	15
716	459	5,541	5,548	54,191	331,544	16
73,913	84,606	14,712	20,570	1,118,189	8,979,422	17
194,661	293,040	40,204	39,264	1,931,476	3,306,599	18
770,564	1,518,314	287,590	241,250	7,873,503	16,235,276	19
21,372	38,757	2,834	8,683	240,635	863,014	20
14,859	13,192	3,822	2,343	233,810	600,751	21
60,919	91,175	2,640	6,840	265,317	1,388,861	22
36,288	3,899	7,959	1,576	399,831	298,016	23
9,590	9,245	1,878	1,175	138,559	304,249	24
52,270	29,302	15,852	72,448-	809,143	698,206-	25
40,900	12,909	11,673	4,653	669,408	1,372,917	26
163,657	277,663	270,239	1,424,009	2,139,824	4,420,896	27
988,598	10,609,603	1,047,706	6,709,578	14,441,454	256,089,423	28
988,572	3,517,626	1,822,234	6,471,737	15,209,629	54,046,738	29
780,030	1,731,109	13,712	30,422	1,451,614	3,220,886	30
202,146	415,570	190,461	553,043	2,835,473	7,536,250	31
39,027	45,888	256,657	333,581	3,472,189	4,661,801	32
204	203	1,666	2,225	55,304	75,146	33
988,572	5,710,395	1,822,234	7,391,009	15,209,629	69,540,821	34
29,967	1,980	340,853	11,909	10,768,854	2,152,238	35
33,631	1,690	506,736	18,138	10,377,792	1,980,776	36
25,896	15,610	35,050	7,350	3,435,490	3,881,853	37
56,915	182,308	29,370	46,245	2,100,333	4,317,349	38
1,921	1,912	14,334	13,533	542,617	521,415	39
762,210	615,424	295,494	145,997	8,174,454	5,142,707	40
585,520	563,533	18,227	15,914	989,376	921,051	41
60,187	2,295	134,062	9,550	4,419,466	928,813	42
7,555	2,838	50,347	17,897	753,289	255,624	43
3,990	1,522	71,210	51,211	1,019,267	545,429	44
196	151	16,451	11,118	447,829	458,872	45
96,910	9,544	545,664	40,163	11,084,674	3,801,982	46
1,934	4,231	9,630	13,485	292,898	924,986	47
13,279	29,413	2,504	5,188	47,812	105,307	48
787,036	78,661	1,779,441	177,563	13,307,941	1,331,208	49
31,867	36,420	13,944	9,676	334,407	344,446	50
188,616	117,266	33,120	15,513	1,733,323	1,360,052	51
134,711	241,617	9,294	9,211	560,125	632,239	52
508	4,423	517	9,627	24,541	273,183	53
193,752	74,826	70,769	81,987	2,394,017	3,352,628	54
988,594	1,985,662	1,822,993	711,276	15,214,887	33,232,159	55
574,979	3,744,758	621,915	2,712,947	11,802,067	160,731,673	56
383,069	504,321	414,118	320,782	10,264,617	27,664,445	57
311,793	228,153	283,677	135,317	7,776,292	11,016,182	58
397,997	732,474	439,989	456,099	10,428,026	38,680,627	59
22,852	1,557	223,775	8,121	8,145,060	1,636,478	60
570,528	616,899	621,691	418,739	11,744,493	29,696,188	61
62,500	17,389	12,418	4,395	1,043,581	1,975,803	62
612	100	530	246	153,618	185,795	63
25,982	14,073	1,042,679	661,893	2,636,971	1,513,527	64

TABLE 3A

TAXABLE RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	Employees of Business / *Employés d'entreprises*		Employees of Institutions / *Employés d'institutions*	
			Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	5,641,702		726,108	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables				
Total Number of Returns	3	Nombre total de déclarations	5,641,702		726,108	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	5,615,615	110,534,819	726,107	13,423,255
Commissions from Employment	5	Commissions d'emplois	247,128	3,009,246	3,094	11,451
Other Employment Earnings	6	Autres gains provenant d'un emploi	196,794	219,761	17,137	38,734
Family Allowance	7	Allocations Familiales	1,859,511	1,051,320	180,842	96,184
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	1,502,576	3,146,946	101,976	192,277
Old Age Pension	9	Pension de vieillesse	52,264	122,915	9,435	20,014
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	110,181	233,407	24,662	50,819
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	80,118	296,398	16,163	59,197
Net Business Income	12	Revenu net d'entreprise	134,223	205,362-	13,503	13,483-
Net Professional Income	13	Revenu net de professions	27,946	38,213	12,928	38,857
Net Commission Income	14	Revenu net de commissions	26,959	32,750	2,013	661
Net Farming Income	15	Revenu net d'agriculture	60,468	166,441-	4,167	7,182-
Net Fishing Income	16	Revenu net de pêche	4,774	4,153	271	169
Taxable Amount of Dividends	17	Montant imposable des dividendes	407,967	1,087,869	26,654	34,437
Bond Interest	18	Intérêt obligataire	618,083	595,876	99,760	89,987
Bank Interest	19	Intérêt bancaire	2,893,610	3,148,720	405,849	405,583
Mortgage Interest	20	Intérêt hypothécaire	42,832	96,219	5,034	10,309
Income from Trusts	21	Revenu de fiducies	65,458	37,475	8,530	5,968
Annuity Income	22	Revenu de rentes	29,118	137,208	4,329	10,167
Other Canadian Investment Income	23	Autres placements au Canada	123,659	52,942	13,502	2,038
Foreign Investment Income	24	Revenu de placements à l'étranger	43,870	38,931	4,977	3,166
Net Rental Income	25	Revenu net de location	282,523	346,810-	31,047	29,611-
Net Taxable Capital Gains	26	Gains nets en capital imposables	223,256	94,077	16,515	3,433
Miscellaneous Income	27	Revenus divers	917,621	1,415,338	97,256	176,928
Total Income Assessed	28	Total du revenu imposé	5,641,702	124,675,966	726,108	14,623,354
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	5,640,083	20,052,681	725,732	2,576,752
Age Exemption	30	Exemption en raison d'âge	55,913	124,118	10,219	22,666
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	1,343,834	3,630,783	115,368	311,639
Wholly Dependent Children	32	Enfants entièrement à charge	1,793,576	2,367,499	158,783	203,143
Other Dependants Exemption	33	Ex. pour autres personnes à charge	35,518	49,242	4,151	5,294
Total Personal Exemptions	34	Total des exemptions personnelles	5,640,083	26,224,322	725,732	3,119,494
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	5,568,212	1,217,407	717,373	161,134
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	5,361,952	1,209,398	718,637	168,732
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	1,389,577	1,176,357	443,373	444,517
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	1,095,051	2,237,278	144,435	233,696
Registered Home Ownership	39	Régime enregistré d'épargne-logement	291,600	279,497	47,903	46,188
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	3,078,529	1,730,925	430,780	239,405
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	80,388	70,751	16,783	14,238
Union and Professional Dues	42	Cotisations syndicales et prof.	1,975,782	430,105	509,454	106,494
Education Deduction	43	Déduction relative aux études	263,492	87,729	50,242	17,670
Tuition Fees	44	Frais de scolarité	291,727	120,975	80,988	30,856
Child Care Expenses	45	Frais de garde d'enfants	193,490	204,529	67,540	71,487
General Expense Allowance	46	Allocation pour frais généraux	5,576,435	2,314,620	724,870	308,371
Other Expenses of Employment	47	Autres frais professionnels	210,967	740,387	7,924	17,458
Disability Deduction	48	Déduction pour invalidité	8,011	17,401	2,001	4,440
Standard Deductions	49	Déductions uniformes	4,940,193	493,371	618,035	61,628
Medical Claims	50	Réclamations de frais médicaux	113,718	85,381	20,445	13,516
Charitable Donations	51	Dons de charité	637,191	459,109	97,609	82,818
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	190,500	145,304	16,859	15,003
Allowable Investment Loss	53	Pertes déductibles d'entreprise	9,453	53,963	810	1,787
Other Deductions	54	Autres déductions	996,093	1,080,972	112,593	99,258
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	5,641,494	14,155,459	726,108	2,138,695
Taxable Income Assessed	56	Revenu imposable établi	5,641,702	83,513,248	726,108	9,355,364
Net Federal Tax Payable	57	Impôt fédéral net à payer	5,604,487	14,849,216	721,292	1,548,825
Net Provincial Tax Payable	58	Impôt provincial net à payer	4,236,792	5,931,371	502,019	557,074
Total Net Tax Payable	59	Impôt total net à payer	5,641,702	20,780,587	726,108	2,105,899
Canada Pension Plan Contributions	60	Cotisations au RPC	4,244,597	933,714	502,715	112,267
Basic Federal Tax	61	Impôt fédéral de base	5,641,685	15,912,281	726,108	1,705,592
Dividend Tax Credit	62	Dégrèvement pour dividendes	399,484	245,042	26,166	7,740
Investment Tax Credit	63	Dégrèvement pour investissement	15,657	7,234	999	396
Child Tax Credit	64	Crédit d'impôt pour enfants	506,718	248,405	124,887	57,954

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 3A

DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Teachers & Professors *Instituteurs et professeurs*		Fed. Government Employees *Employés du gouvernement fédéral*		Prov. Government Employees *Employés de gouvernements provinciaux*		Mun. Government Employees *Employés de gouvernements municipaux*		Armed Forces *Forces Armées*		POSTE ITEM
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
292,410		310,730		461,666		461,735		79,191		1
										2
292,410		310,730		461,666		461,735		79,191		3
	$		$		$		$		$	
292,410	8,879,357	310,730	7,874,137	461,665	11,139,134	461,735	10,661,488	79,191	1,855,609	4
1,008	3,570	1,257	1,584	894	2,738	1,164	3,018	110	147	5
4,566	3,785	3,248	3,236	4,828	4,103	11,644	13,899	400	81	6
113,451	67,369	104,645	56,823	166,707	98,365	167,227	96,494	35,130	19,052	7
22,900	49,514	34,341	79,148	64,643	159,406	62,674	121,550	3,375	7,733	8
844	1,327	1,484	2,002	3,162	5,468	3,543	6,838			9
4,445	8,321	5,337	9,424	8,354	16,586	10,217	20,039	136	144	10
4,729	24,711	16,370	94,799	11,621	61,256	10,297	42,319	1,940	7,988	11
11,819	28,171-	7,223	9,022-	12,403	17,873-	12,298	8,563-	980	1,788-	12
13,502	13,717	2,659	2,834	5,101	10,256	3,442	3,956	336	1,069	13
693	475	829	5	1,032	913	1,826	1,650			14
6,336	16,588-	3,480	6,043-	10,000	25,488-	6,751	13,995-	210	903-	15
279	355-	309	285-	520	57	149	142	15	8	16
28,506	38,924	15,833	16,227	23,284	21,814	17,682	15,985	2,742	1,960	17
49,813	64,100	65,091	59,051	78,533	67,736	62,990	61,552	12,437	7,611	18
207,598	257,756	178,211	183,574	266,609	278,084	258,909	281,741	30,914	17,262	19
4,815	8,805	2,510	3,810	3,942	8,503	4,130	10,109	376	400	20
5,443	6,301	3,394	3,970	8,051	4,944	5,788	3,206	1,694	431	21
2,070	6,409	1,570	2,736	2,600	5,638	2,710	7,885	90	354	22
10,607	2,095	7,224	772	13,445	2,118	9,484	709	1,108	89	23
4,506	3,030	2,176	2,008	2,510	1,165	2,270	760	818	35	24
23,445	49,862-	17,314	21,612-	25,225	31,699-	27,830	28,449-	2,986	2,117-	25
18,241	4,874	12,405	95-	17,255	4,751	13,566	7,594	2,420	600	26
51,034	80,330	51,099	73,876	62,812	89,203	69,085	97,078	6,822	13,443	27
292,410	9,429,769	310,730	8,432,955	461,666	11,907,177	461,735	11,407,003	79,191	1,929,214	28
292,310	1,038,857	310,511	1,104,698	461,644	1,642,420	461,712	1,642,994	79,191	281,843	29
1,009	2,238	1,675	3,719	3,504	7,779	3,620	8,036			30
63,205	167,439	77,608	207,989	119,733	323,426	115,089	307,246	27,005	74,586	31
110,925	155,074	101,443	133,466	159,368	222,473	162,912	218,216	35,568	47,068	32
1,170	1,618	1,640	2,165	2,370	3,466	1,381	1,930	108	118	33
292,310	1,365,226	310,511	1,452,036	461,644	2,199,564	461,712	2,178,423	79,191	403,615	34
291,731	74,947	309,848	77,327	458,961	112,221	459,287	110,716	79,062	19,188	35
291,343	81,076	308,814	83,007	453,691	118,254	459,472	118,766	79,173	21,116	36
275,850	501,508	284,331	461,284	376,779	523,911	374,380	520,744	76,805	111,855	37
102,841	130,199	69,887	102,662	97,577	142,008	88,152	123,989	16,210	15,657	38
25,495	24,945	26,096	25,100	32,341	31,340	22,622	21,862	8,709	8,175	39
213,741	133,042	196,373	112,081	287,993	162,912	273,003	158,411	35,862	16,402	40
4,016	3,866	15,858	14,928	11,365	10,706	10,460	9,406	1,690	1,597	41
275,160	93,393	253,172	52,923	390,834	85,096	373,927	91,674	7,933	1,010	42
40,856	11,211	22,297	8,050	34,343	12,134	31,705	10,791	3,732	1,407	43
68,322	23,295	24,868	10,141	41,346	16,879	39,105	14,080	2,352	811	44
29,097	34,962	17,149	17,586	25,072	27,503	19,734	21,092	1,245	1,182	45
291,980	140,562	310,389	145,614	460,927	211,885	461,127	209,475	79,169	36,236	46
4,090	5,290	1,380	1,886	4,088	5,639	14,749	13,023	427	1,016	47
360	790	700	1,553	1,266	2,687	970	2,560	201	446	48
207,654	20,722	252,651	25,251	387,022	38,674	392,043	39,203	72,744	7,272	49
8,031	9,306	9,286	8,489	8,814	6,067	11,945	8,655	1,368	685	50
82,180	71,055	54,960	36,803	70,786	49,006	63,029	40,282	6,132	3,000	51
14,146	8,870	13,539	10,853	20,451	14,276	18,672	16,706	3,360	1,977	52
1,092	3,334	390	1,032	671	2,478	449	2,432	20	97	53
78,203	74,838	77,873	63,585	103,275	79,538	79,236	60,372	16,112	13,452	54
292,410	1,447,214	310,730	1,260,154	461,666	1,653,215	461,735	1,594,239	79,191	262,581	55
292,410	6,611,010	310,730	5,715,469	461,666	8,048,429	461,735	7,632,130	79,191	1,262,009	56
292,139	1,266,627	309,710	1,046,254	459,276	1,452,362	460,490	1,341,764	79,180	227,651	57
236,129	504,352	241,657	428,792	350,637	550,147	325,571	462,279	63,493	94,827	58
292,410	1,770,979	310,730	1,475,046	461,666	2,002,509	461,735	1,804,043	79,191	322,478	59
237,288	60,822	244,675	61,130	351,712	86,046	327,229	78,386	69,829	17,059	60
292,410	1,332,539	310,730	1,111,840	461,666	1,559,497	461,735	1,448,620	79,191	237,151	61
28,416	8,823	15,764	3,678	22,978	4,940	17,452	3,623	2,732	444	62
1,310	547	690	252	2,430	1,014	1,120	364	57	12	63
21,779	9,067	23,191	10,324	36,218	15,957	37,224	17,871	1,494	670	64

TABLE 3A (CONTINUED)

TAXABLE RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		Unclassified Employees / *Employés non classés*		TOTAL EMPLOYEES / *TOTAL, EMPLOYÉS*	
				Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	267,638		8,241,180	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	267,638		8,241,180	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	261,518	3,770,704	8,208,971	168,138,482
Commissions from Employment	5	Commissions d'emplois	5	4,899	52,961	259,558	3,084,716
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	16,856	117,518	255,474	401,117
Family Allowance	7	Allocations Familiales	7	57,173	31,179	2,684,686	1,516,787
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	71,983	165,603	1,864,468	3,922,177
Old Age Pension	9	Pension de vieillesse	9	3,319	8,461	74,051	167,026
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	10,278	27,244	173,610	365,983
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	4,640	16,355	145,873	603,023
Net Business Income	12	Revenu net d'entreprise	12	5,279	5,469-	197,730	289,737-
Net Professional Income	13	Revenu net de professions	13	3,198	7,798	69,112	116,700
Net Commission Income	14	Revenu net de commissions	14	946	627	34,307	37,090
Net Farming Income	15	Revenu net d'agriculture	15	3,353	2,676-	94,769	239,324-
Net Fishing Income	16	Revenu net de pêche	16	419	302	6,736	4,190
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	12,435	29,487	535,103	1,246,703
Bond Interest	18	Intérêt obligataire	18	27,787	30,617	1,014,494	976,531
Bank Interest	19	Intérêt bancaire	19	138,724	147,016	4,380,424	4,719,735
Mortgage Interest	20	Intérêt hypothécaire	20	3,042	7,461	66,676	145,615
Income from Trusts	21	Revenu de fiducies	21	2,265	2,159	100,623	64,454
Annuity Income	22	Revenu de rentes	22	1,534	7,610	44,020	178,006
Other Canadian Investment Income	23	Autres placements au Canada	23	4,621	1,248	183,650	62,010
Foreign Investment Income	24	Revenu de placements à l'étranger	24	1,755	1,583	62,885	50,679
Net Rental Income	25	Revenu net de location	25	11,954	16,129-	422,324	526,296-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	10,035	4,956	313,696	120,190
Miscellaneous Income	27	Revenus divers	27	28,935	53,891	1,284,664	2,000,086
Total Income Assessed	28	Total du revenu imposé	28	267,638	4,460,503	8,241,180	186,865,940
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	267,285	948,900	8,238,468	29,289,145
Age Exemption	30	Exemption en raison d'âge	30	3,647	8,094	79,587	176,650
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	40,938	108,722	1,902,780	5,131,829
Wholly Dependent Children	32	Enfants entièrement à charge	32	52,294	66,972	2,574,869	3,413,911
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	528	382	46,867	64,215
Total Personal Exemptions	34	Total des exemptions personnelles	34	267,285	1,133,070	8,238,468	38,075,750
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	249,279	45,382	8,133,753	1,818,321
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	226,973	42,694	7,900,055	1,843,043
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	36,027	37,276	3,257,122	3,777,452
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	46,143	96,878	1,660,300	3,082,369
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	15,824	15,292	470,590	452,400
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	143,412	82,196	4,659,693	2,635,374
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	4,760	4,391	145,317	129,882
Union and Professional Dues	42	Cotisations syndicales et prof.	42	63,214	12,112	3,849,476	872,806
Education Deduction	43	Déduction relative aux études	43	12,214	3,487	458,881	152,479
Tuition Fees	44	Frais de scolarité	44	21,684	9,224	570,392	226,262
Child Care Expenses	45	Frais de garde d'enfants	45	11,938	12,657	365,265	390,999
General Expense Allowance	46	Allocation pour frais généraux	46	260,322	91,086	8,165,219	3,457,850
Other Expenses of Employment	47	Autres frais professionnels	47	10,276	20,069	253,898	804,768
Disability Deduction	48	Déduction pour invalidité	48	837	1,799	14,345	31,675
Standard Deductions	49	Déductions uniformes	49	239,644	23,894	7,109,986	710,015
Medical Claims	50	Réclamations de frais médicaux	50	8,145	5,419	181,752	137,517
Charitable Donations	51	Dons de charité	51	22,850	12,927	1,034,737	755,000
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	6,231	4,915	283,762	217,905
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	326	1,787	13,214	66,910
Other Deductions	54	Autres déductions	54	30,436	32,585	1,493,821	1,504,600
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	267,546	556,071	8,240,880	23,067,628
Taxable Income Assessed	56	Revenu imposable établi	56	267,638	2,751,787	8,241,180	124,889,445
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	263,002	434,289	8,189,576	22,166,988
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	160,000	137,763	6,116,298	8,666,606
Total Net Tax Payable	59	Impôt total net à payer	59	267,638	572,052	8,241,180	30,833,594
Canada Pension Plan Contributions	60	Cotisations au RPC	60	152,400	27,110	6,130,445	1,376,534
Basic Federal Tax	61	Impôt fédéral de base	61	267,638	490,021	8,241,163	23,797,541
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	12,405	6,678	525,397	280,968
Investment Tax Credit	63	Dégrèvement pour investissement	63	637	312	22,898	10,130
Child Tax Credit	64	Crédit d'impôt pour enfants	64	32,949	15,829	784,460	376,077

Note. See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

TOTAL FARMERS TOTAL, CULTIVATEURS		TOTAL FISHERMEN TOTAL, PÊCHEURS		Self Employed Accountants Comptables à leur compte		Self Employed Medical Doctors and Surgeons Médecins et chirurgiens à leur compte		Self Employed Dentists Dentistes à leur compte		POSTE
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
142,344		28,600		9,127		30,091		7,981		1
142,344		28,600		9,127		30,091		7,981		2
										3
	$		$		$		$		$	
36,690	383,084	7,564	21,851	1,792	14,820	7,328	117,831	1,430	12,066	4
1,144	6,537	45	53	70	14	27	464			5
1,207	1,437	316	146	52	293	520	895	57	575	6
56,381	39,215	12,505	8,509	4,809	2,941	16,269	11,606	3,862	2,433	7
6,048	16,252	25,202	90,280	91	431	36	79	50	24	8
18,099	49,238	313	814	470	1,245	1,783	4,813	287	764	9
18,707	41,719	354	719	562	1,648	1,818	5,493	274	869	10
1,948	8,309	208	859	296	1,307	710	5,282	64	439	11
5,770	19,434	412	500	1,304	11,497-	4,126	36,191-	997	7,911-	12
444	4,719			9,125	411,222	30,091	2,133,620	7,981	526,111	13
1,064	4,627	86	41	100	41	70	207	30	140	14
141,974	2,067,240	242	3,028-	227	732-	1,196	6,141-	275	462-	15
135	410	28,539	297,775							16
19,684	50,163	886	3,224	3,085	11,916	11,294	43,044	2,666	10,437	17
19,598	50,699	549	1,155	2,317	4,821	6,561	17,242	1,883	4,470	18
118,429	508,735	12,625	20,008	7,388	16,704	25,919	76,472	6,626	18,523	19
4,924	16,425	68	189	548	1,714	833	2,641	220	1,451	20
6,993	25,583	82	48	334	224	8,315	2,265	310	129	21
8,319	42,804	29	173	725	3,723	2,167	14,576	467	3,225	22
16,693	21,412	874	667	552	642	2,875	1,518	520	755	23
1,620	870	90	82	563	547	2,378	3,545	510	407	24
7,761	12,090	471	766-	2,036	19,528-	8,675	140,019-	2,135	36,334-	25
31,463	128,657	475	1,245	2,561	1,896	7,434	9,016	1,812	555	26
22,114	43,959	4,799	4,283	1,648	8,832	6,238	23,516	1,352	6,105	27
142,344	3,535,619	28,600	448,892	9,127	453,299	30,091	2,291,760	7,981	544,769	28
142,165	506,099	28,598	101,786	9,123	32,461	30,067	106,809	7,977	28,368	29
18,414	40,878	315	699	470	1,050	1,876	4,165	340	755	30
46,818	128,935	8,121	22,259	2,818	7,228	6,355	16,524	1,218	3,120	31
57,099	91,702	12,067	18,510	4,974	7,616	17,522	29,766	4,034	6,035	32
207	188	109	124	26	31	470	717	29	38	33
142,165	759,801	28,598	143,378	9,123	48,386	30,067	157,980	7,977	38,316	34
117,736	44,048	25,612	6,739	8,722	4,109	28,416	14,033	7,732	3,950	35
26,730	3,901	27,647	2,693	834	71	4,793	851	900	82	36
5,463	5,557	360	70	220	665	2,380	5,375	140	312	37
36,655	128,896	2,649	5,710	5,831	26,745	23,982	122,551	6,069	30,633	38
3,168	3,161	452	423	187	187	2,298	2,297	700	700	39
123,292	96,976	12,886	7,243	7,425	5,863	26,432	21,439	6,618	5,252	40
4,548	3,875	201	199	436	401	1,405	1,327	270	240	41
9,550	1,537	9,092	951	786	250	3,005	2,129	470	280	42
7,275	2,646	713	216	1,183	559	4,405	2,224	863	385	43
1,550	759	196	66	416	142	1,270	446	505	199	44
440	399	197	149	170	170	1,550	2,361	120	186	45
33,636	8,673	7,070	653	1,577	303	6,313	1,727	1,370	226	46
758	1,658	50	24			15	20			47
403	894	84	186	10	22	70	150			48
88,195	8,819	24,924	2,492	3,989	398	13,486	1,343	4,103	410	49
6,184	3,851	363	172	609	775	833	2,258	70	136	50
52,419	51,700	3,572	1,815	5,029	8,608	16,330	27,895	3,873	6,739	51
17,015	16,906	818	577	1,380	834	2,547	1,993	462	386	52
343	2,393	60	128	249	2,982	369	4,438	144	2,544	53
15,262	28,232	4,934	3,752	5,424	26,264	15,211	82,781	4,212	20,044	54
142,212	406,883	28,600	34,260	9,124	79,352	30,087	297,640	7,979	72,721	55
142,344	2,340,148	28,600	270,475	9,127	312,189	30,091	1,757,533	7,981	412,272	56
105,707	300,567	22,191	36,439	8,989	75,318	30,064	475,670	7,972	110,127	57
127,558	211,898	27,037	24,215	7,183	28,355	21,183	178,280	5,991	42,911	58
142,344	512,465	28,600	60,654	9,127	103,672	30,091	653,949	7,981	153,038	59
108,948	40,608	24,173	6,412	6,637	3,116	20,000	9,913	5,830	2,987	60
142,338	468,184	28,600	48,396	9,127	73,620	30,091	457,669	7,981	104,996	61
18,145	11,017	836	594	3,023	2,680	11,052	9,569	2,651	2,352	62
84,755	138,022	4,919	5,713	420	92	2,400	792	485	147	63
6,056	3,792	1,399	1,044	124	43	230	117			64

TABLE 3A (CONTINUED)

TAXABLE RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	Self Employed Lawyers & Notaries / Avocats et notaires à leur compte		Self Employed Engineers and Architects / Ingénieurs et architectes à leur compte	
			Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant
Number of Taxable Returns	1	Nombre de déclarations imposables	1	15,590	3,916	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2			
Total Number of Returns	3	Nombre total de déclarations	3	15,590	3,916	
Sources of Income		Sources de revenu				
Wages and Salaries	4	Salaires et traitements	4	3,308	$ 35,098	905	$ 12,511
Commissions from Employment	5	Commissions d'emplois	5	70	511		
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	80	212	30	116
Family Allowance	7	Allocations Familiales	7	7,988	5,421	1,816	1,046
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	24	56	90	503
Old Age Pension	9	Pension de vieillesse	9	675	1,740	260	612
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	674	1,963	250	694
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	150	1,265	190	1,707
Net Business Income	12	Revenu net d'entreprise	12	2,218	22,933-	197	3,817-
Net Professional Income	13	Revenu net de professions	13	15,583	878,460	3,916	141,331
Net Commission Income	14	Revenu net de commissions	14	188	231		
Net Farming Income	15	Revenu net d'agriculture	15	420	39-	66	44
Net Fishing Income	16	Revenu net de pêche	16				
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	5,266	37,074	1,024	8,957
Bond Interest	18	Intérêt obligataire	18	2,849	6,556	866	1,253
Bank Interest	19	Intérêt bancaire	19	11,811	32,804	2,835	10,159
Mortgage Interest	20	Intérêt hypothécaire	20	680	3,007	100	484
Income from Trusts	21	Revenu de fiducies	21	775	1,394	170	166
Annuity Income	22	Revenu de rentes	22	735	8,004	159	641
Other Canadian Investment Income	23	Autres placements au Canada	23	1,203	2,419	195	638
Foreign Investment Income	24	Revenu de placements à l'étranger	24	830	2,832	250	434
Net Rental Income	25	Revenu net de location	25	4,439	56,724-	807	9,481-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	3,870	9,717	737	1,422
Miscellaneous Income	27	Revenus divers	27	3,454	19,594	731	2,398
Total Income Assessed	28	Total du revenu imposé	28	15,590	968,657	3,916	171,817
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	15,588	55,492	3,902	13,802
Age Exemption	30	Exemption en raison d'âge	30	687	1,525	260	579
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	3,873	10,116	921	2,118
Wholly Dependent Children	32	Enfants entièrement à charge	32	8,416	13,820	2,130	2,902
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	48	36	17	21
Total Personal Exemptions	34	Total des exemptions personnelles	34	15,588	80,990	3,902	19,421
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	14,995	7,328	3,665	1,618
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	1,376	145	797	102
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	560	1,222	157	174
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	9,623	44,016	2,080	8,503
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	826	826	280	278
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	11,874	8,915	3,124	2,322
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	310	293	260	226
Union and Professional Dues	42	Cotisations syndicales et prof.	42	1,086	410	822	161
Education Deduction	43	Déduction relative aux études	43	1,594	711	550	244
Tuition Fees	44	Frais de scolarité	44	334	160	201	65
Child Care Expenses	45	Frais de garde d'enfants	45	207	343		
General Expense Allowance	46	Allocation pour frais généraux	46	2,647	525	723	205
Other Expenses of Employment	47	Autres frais professionnels	47	50	250		
Disability Deduction	48	Déduction pour invalidité	48	30	60	43	95
Standard Deductions	49	Déductions uniformes	49	7,773	777	2,437	241
Medical Claims	50	Réclamations de frais médicaux	50	490	883	438	346
Charitable Donations	51	Dons de charité	51	7,632	13,549	1,297	1,570
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	1,237	859	230	206
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	273	3,956	40	484
Other Deductions	54	Autres déductions	54	7,403	56,429	1,435	4,800
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	15,590	141,657	3,904	21,653
Taxable Income Assessed	56	Revenu imposable établi	56	15,590	697,810	3,916	117,805
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	15,508	183,212	3,906	29,592
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	11,395	69,652	3,144	10,848
Total Net Tax Payable	59	Impôt total net à payer	59	15,590	252,865	3,916	40,440
Canada Pension Plan Contributions	60	Cotisations au RPC	60	10,931	5,368	2,910	1,288
Basic Federal Tax	61	Impôt fédéral de base	61	15,590	171,861	3,915	26,402
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	5,162	8,304	1,018	2,030
Investment Tax Credit	63	Dégrèvement pour investissement	63	820	272	60	97
Child Tax Credit	64	Crédit d'impôt pour enfants	64	118	63		

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Self Employed Entertainers and Artists *Artistes, athlètes, etc. à leur compte*		Other Self-Employed Professionals *Autres professions libérales à leur compte*		TOTAL SELF-EMPLOYED PROFESSIONALS *TOTAL, PROFESSIONS À LEUR COMPTE*		TOTAL SELF-EMPLOYED SALESMEN *TOTAL, VENDEURS À LEUR COMPTE*		Forestry Operators *Exploitants forestiers*		PROVINCE
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
8,938		34,322		109,965		17,447		4,782		1
										2
8,938		34,322		109,965		17,447		4,782		3
	$		$		$		$		$	
2,756	18,185	9,582	73,207	27,101	283,718	4,132	21,170	3,322	35,340	4
88	89	406	2,867	664	3,944	1,586	9,630			5
115	93	170	698	1,025	2,884	93	65	44	103	6
1,737	976	11,390	6,857	47,871	31,281	6,540	3,798	2,946	2,141	7
496	945	1,588	3,531	2,375	5,569	988	2,581	2,545	11,117	8
347	683	1,549	4,314	5,374	14,172	1,330	3,603	33	76	9
359	781	1,679	4,713	5,612	16,163	1,478	4,242	57	117	10
307	1,822	1,186	10,630	2,903	22,452	993	4,414			11
354	247-	1,902	11,062-	11,098	93,664-	668	270-	4,717	39,574	12
8,934	120,466	34,274	737,319	109,904	4,948,528	100	292			13
		215	2,396	612	3,019	17,436	301,381	49	31	14
10	29-	877	4,038-	3,071	11,402-	378	674-	179	172-	15
				19	6-	19	2			16
910	1,550	5,825	29,576	30,070	142,554	2,426	7,044	89	600	17
909	1,449	4,195	8,803	19,580	44,594	2,617	6,330	187	185	18
5,671	8,882	23,327	40,627	83,577	204,170	10,563	21,258	2,119	3,312	19
190	938	777	2,443	3,350	12,677	394	727	14	37	20
46	13	651	1,098	10,600	5,288	446	414	40	6	21
260	2,386	1,216	7,585	5,725	40,140	880	3,432			22
171	137	1,095	1,213	6,613	7,322	695	144	94	25	23
231	321	1,028	1,922	5,792	10,008	295	182	20	1	24
666	947-	4,631	24,728-	23,389	287,767-	1,808	6,079-	87	2	25
590	311	4,118	7,784	21,122	30,701	1,879	1,483	246	310	26
1,458	3,564	5,561	18,873	20,442	82,881	4,838	10,921	1,056	1,729	27
8,938	162,367	34,322	926,554	109,965	5,519,222	17,447	396,083	4,782	94,706	28
8,786	31,064	34,210	121,515	109,653	389,511	17,436	62,059	4,782	17,024	29
347	770	1,566	3,473	5,550	12,318	1,433	3,181	33	73	30
1,291	3,348	5,839	14,638	22,315	57,091	4,450	11,818	2,088	5,741	31
1,726	2,176	10,983	16,052	49,785	78,368	6,696	9,103	2,981	4,475	32
		77	96	669	938	115	193			33
8,786	37,360	34,210	155,773	109,653	538,226	17,436	86,354	4,782	27,313	34
8,426	2,721	30,013	11,529	101,969	45,287	16,086	6,026	4,613	1,313	35
2,352	215	7,073	610	18,120	2,076	3,418	301	3,079	362	36
400	302	1,260	1,857	5,117	9,907	435	330	103	29	37
3,850	9,129	13,014	45,667	64,449	287,244	6,973	21,717	683	1,682	38
667	665	2,027	1,894	6,983	6,847	506	467	120	80	39
5,844	3,600	23,751	16,137	85,068	63,528	10,995	7,131	2,164	1,290	40
316	250	1,404	1,333	4,399	4,069	1,052	970			41
2,101	624	4,551	903	12,823	4,758	773	106	1,463	202	42
413	153	2,122	734	11,130	5,010	1,119	446	139	54	43
341	125	2,121	901	5,192	2,039	545	293	97	40	44
289	231	1,597	1,551	3,935	4,841	270	211			45
2,395	419	9,090	1,712	24,115	5,117	3,448	583	3,282	939	46
12	59	100	292	186	636	289	948	251	432	47
30	71	112	249	299	661	70	144			48
6,932	687	25,359	2,529	64,079	6,386	13,096	1,309	4,373	437	49
691	394	2,064	1,642	5,195	6,434	606	384	72	70	50
1,516	903	7,846	10,370	43,523	69,635	4,092	4,425	383	292	51
244	163	1,442	1,314	7,542	5,755	1,006	1,057	320	153	52
92	635	255	2,689	1,417	17,727	69	299	11	22	53
1,375	2,151	9,716	31,632	44,776	224,102	4,085	6,662	708	384	54
8,844	23,497	34,233	135,543	109,761	772,062	17,442	53,810	4,782	7,788	55
8,938	99,628	34,313	615,454	109,956	4,012,691	17,447	253,478	4,782	59,311	56
8,744	17,313	33,779	124,385	108,962	1,015,616	17,204	45,195	4,391	8,895	57
6,180	5,883	27,946	50,120	83,022	386,049	12,705	17,373	2,405	2,732	58
8,938	23,196	34,322	174,505	109,965	1,401,665	17,447	62,568	4,782	11,627	59
6,176	1,920	25,167	9,514	77,651	34,107	12,038	4,526	2,400	844	60
8,938	18,803	34,311	125,972	109,953	979,323	17,447	48,816	4,782	10,992	61
873	351	5,743	6,634	29,522	31,921	2,426	1,597	89	136	62
		429	166	4,617	1,569	140	162	359	681	63
337	157	2,591	1,296	3,413	1,682	594	346	14	7	64

TABLE 3A (CONTINUED)

TAXABLE RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	Manufacturers *Fabricants*		Proprietors of Construction Businesses *Propriétaires, entreprises de construction*	
			Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	7,390	49,094	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2			
Total Number of Returns	3	Nombre total de déclarations	3	7,390	49,094	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	4	1,522	13,260	11,872	84,576
Commissions from Employment	5	Commissions d'emplois	5	121	360	247	461
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	57	47	440	875
Family Allowance	7	Allocations Familiales	7	2,706	1,625	24,593	15,540
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	388	1,178	3,790	11,729
Old Age Pension	9	Pension de vieillesse	9	541	1,169	1,301	3,541
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	561	1,125	1,469	4,101
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	152	666	466	1,408
Net Business Income	12	Revenu net d'entreprise	12	7,390	90,266	48,975	648,735
Net Professional Income	13	Revenu net de professions	13	60	301	101	456
Net Commission Income	14	Revenu net de commissions	14	10	1	276	402
Net Farming Income	15	Revenu net d'agriculture	15	218	264-	1,420	792-
Net Fishing Income	16	Revenu net de pêche	16	36	93	77	368-
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	393	1,670	1,690	5,099
Bond Interest	18	Intérêt obligataire	18	945	1,151	3,856	6,237
Bank Interest	19	Intérêt bancaire	19	4,409	10,088	27,595	51,168
Mortgage Interest	20	Intérêt hypothécaire	20	127	291	1,184	4,409
Income from Trusts	21	Revenu de fiducies	21	112	72	247	75
Annuity Income	22	Revenu de rentes	22	115	758	434	3,031
Other Canadian Investment Income	23	Autres placements au Canada	23	151	32	1,188	702
Foreign Investment Income	24	Revenu de placements à l'étranger	24	84	103	249	696
Net Rental Income	25	Revenu net de location	25	831	1,124	6,197	766
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	562	1,533	2,626	5,778
Miscellaneous Income	27	Revenus divers	27	774	1,100	7,422	13,677
Total Income Assessed	28	Total du revenu imposé	28	7,390	127,750	49,094	862,300
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	7,378	26,256	49,090	174,741
Age Exemption	30	Exemption en raison d'âge	30	550	1,221	1,371	3,044
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	1,766	4,423	17,189	46,163
Wholly Dependent Children	32	Enfants entièrement à charge	32	2,703	3,738	24,427	34,955
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	101	114	299	439
Total Personal Exemptions	34	Total des exemptions personnelles	34	7,378	35,752	49,090	259,342
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	7,016	2,355	47,203	17,054
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	1,129	113	9,995	841
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	84	26	1,251	895
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	1,635	3,580	10,713	25,055
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	175	175	1,178	1,120
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	4,582	3,336	28,164	18,322
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	202	164	560	490
Union and Professional Dues	42	Cotisations syndicales et prof.	42	294	40	5,130	1,058
Education Deduction	43	Déduction relative aux études	43	247	60	1,987	615
Tuition Fees	44	Frais de scolarité	44	103	98	730	235
Child Care Expenses	45	Frais de garde d'enfants	45	89	48	193	191
General Expense Allowance	46	Allocation pour frais généraux	46	1,332	307	11,257	2,191
Other Expenses of Employment	47	Autres frais professionnels	47	40	71	219	285
Disability Deduction	48	Déduction pour invalidité	48			27	60
Standard Deductions	49	Déductions uniformes	49	5,885	588	40,941	4,094
Medical Claims	50	Réclamations de frais médicaux	50	374	266	2,028	971
Charitable Donations	51	Dons de charité	51	1,393	916	7,352	6,446
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	608	525	3,260	2,412
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53			72	490
Other Deductions	54	Autres déductions	54	1,094	2,804	5,520	8,186
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	7,381	15,533	49,092	91,008
Taxable Income Assessed	56	Revenu imposable établi	56	7,390	75,511	49,093	509,722
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	6,891	11,262	47,511	77,892
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	5,708	5,031	39,865	35,152
Total Net Tax Payable	59	Impôt total net à payer	59	7,390	16,292	49,094	113,044
Canada Pension Plan Contributions	60	Cotisations au RPC	60	5,556	1,846	39,218	14,053
Basic Federal Tax	61	Impôt fédéral de base	61	7,390	13,518	49,093	90,870
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	391	378	1,689	1,156
Investment Tax Credit	63	Dégrèvement pour investissement	63	481	629	945	1,225
Child Tax Credit	64	Crédit d'impôt pour enfants	64	522	348	1,806	979

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 3A (SUITE)

DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Public Utility Operators / Exploitants de services d'utilité publique		Wholesale Traders / Commerçants de gros		Retail Traders / Commerçants de détail		Insurance Agency Operators / Courtiers d'assurance		Real Estate Agency Operators / Courtiers en immeuble		POSTE
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	
										1
33,006		5,830		79,891		1,409		1 419		2
33,006		5,830		79,891		1,409		1,419		3
	$		$		$		$		$	
9,979	90,783	2,092	52,017	22,214	276,833	240	1,647	719	16,359	4
192	500	309	11,188	1,258	9,311	67	464	127	1,471	5
314	819	23	64	637	1,122					6
13,466	8,705	2,238	1,495	33,708	20,832	553	318	422	303	7
2,940	7,626	226	674	4,437	11,558	21	16	13	67	8
1,408	3,796	441	1,198	4,244	10,905	144	395	187	438	9
1,759	3,865	476	1,323	5,412	13,252	146	469	106	198	10
535	3,582	80	456	1,422	8,200	90	450	58	329	11
32,801	396,138	5,765	47,119	79,666	919,321	1,409	36,099	1,419	11,441	12
59	111	163	11,618	677	7,740			137	4,936	13
75	257	62	3,051	1,190	4,081			39	15	14
1,611	2,314-	326	1,062	1,919	2,231	50	362	130	856-	15
186	653	65	29	121	665					16
1,386	6,255	954	3,644	7,028	25,106	283	830	155	4,634	17
2,086	3,604	990	1,905	9,287	15,702	170	298	276	504	18
18,403	37,275	4,331	17,923	54,261	134,194	953	3,791	1,212	6,063	19
369	1,073	204	739	3,448	11,594	34	119	416	2,525	20
424	204	247	376	1,161	893	40	6			21
159	1,633	243	3,759	1,432	5,735	124	346	85	887	22
1,008	1,150	223	762	2,214	1,703	60	56	38	230	23
289	230	190	1,672	886	1,334	20	48	21	88	24
2,409	133-	1,076	5,726-	14,017	13,239	279	1,006-	546	624-	25
2,045	5,881	942	16,616	6,103	16,622	159	33	422	1,136	26
5,626	9,576	963	3,652	13,462	24,502	333	611	459	1,558	27
33,006	581,266	5,830	181,616	79,891	1,536,675	1,409	45,350	1,419	51,719	28
32,982	117,402	5,824	20,731	79,853	284,164	1,395	4,966	1,417	5,040	29
1,422	3,157	519	1,152	4,519	10,032	144	320	187	415	30
10,102	26,862	1,465	3,550	20,158	52,519	332	723	235	671	31
13,822	19,887	2,228	3,305	33,744	47,743	693	986	449	761	32
48	56			264	312					33
32,982	167,365	5,824	28,741	79,853	394,771	1,395	6,995	1,417	6,888	34
31,162	10,438	5,327	1,859	74,665	25,756	1,260	592	1,163	390	35
8,640	1,024	1,654	338	16,840	2,713	148	13	459	89	36
1,362	1,135	613	1,161	4,309	4,658	64	39	114	216	37
6,544	13,626	1,878	5,990	22,360	54,219	629	2,438	558	1,667	38
435	429	149	149	1,676	1,664	51	51			39
19,027	11,752	4,288	3,206	55,395	38,848	1,021	803	1,235	1,014	40
470	424	100	98	1,713	1,576	141	140	50	48	41
3,976	739	585	158	6,750	1,308	60	8	201	27	42
1,266	431	386	156	3,981	1,712	240	119	51	19	43
357	246	119	20	1,378	665	70	24	22	4	44
364	447	103	89	1,517	1,650	34	68			45
9,638	2,102	1,905	680	21,230	6,158	180	21	670	221	46
176	265	166	1,071	586	2,383			98	783	47
				57	127	31	69	37	82	48
28,624	2,862	4,276	428	65,089	6,506	988	99	853	85	49
883	459	327	289	2,633	1,651	100	117	101	36	50
3,815	3,281	1,415	1,711	13,600	11,108	341	271	535	892	51
2,089	1,648	498	664	5,379	4,376	83	136	133	110	52
25	867	21	134	193	945	30	89	10	454	53
3,591	4,212	1,489	15,169	8,965	14,640	316	1,541	568	1,952	54
33,001	56,396	5,824	33,375	79,864	182,664	1,396	6,639	1,417	8,096	55
33,006	355,868	5,830	108,751	79,891	951,611	1,409	31,154	419	34,096	56
30,702	53,729	5,587	24,332	77,711	155,329	1,409	6,211	1,379	7,418	57
25,505	23,584	4,264	10,561	51,033	53,855	718	1,694	1,287	3,281	58
33,006	77,313	5,830	34,893	79,891	209,183	1,409	7,905	1,419	10,700	59
25,139	8,572	3,993	1,348	48,266	16,253	622	293	1,053	352	60
33,006	64,767	5,830	22,470	79,890	173,733	1,409	6,501	1,419	6,990	61
1,337	1,418	945	1,904	6,868	5,670	283	188	146	678	62
2,034	3,240	300	278	1,083	818	35	87	53	45	63
1,935	1,071	189	108	8,322	4,646	29	6	73	37	64

TABLE 3A (CONTINUED)

TAXABLE RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		Proprietors Other Financial Businesses / *Propriétaires, autres entreprises financières*		Recreational Services Operators / *Exploitants, services récréatifs*	
				Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	2,158		4,193	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	2,158		4,193	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	861	27,832	1,860	29,650
Commissions from Employment	5	Commissions d'emplois	5	214	6,366	26	293
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	26	812	73	111
Family Allowance	7	Allocations Familiales	7	640	384	868	618
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	167	435	416	1,523
Old Age Pension	9	Pension de vieillesse	9	282	749	296	732
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	281	712	382	1,046
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	147	2,838	180	430
Net Business Income	12	Revenu net d'entreprise	12	2,157	18,606	4,193	34,362
Net Professional Income	13	Revenu net de professions	13	118	3,903	60	655
Net Commission Income	14	Revenu net de commissions	14	50	3,551	18	91
Net Farming Income	15	Revenu net d'agriculture	15	37	89-	60	598
Net Fishing Income	16	Revenu net de pêche	16			15	106
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	472	8,660	369	6,027
Bond Interest	18	Intérêt obligataire	18	253	773	219	645
Bank Interest	19	Intérêt bancaire	19	1,295	6,592	2,872	7,444
Mortgage Interest	20	Intérêt hypothécaire	20	257	1,811	231	2,168
Income from Trusts	21	Revenu de fiducies	21	106	157	20	283
Annuity Income	22	Revenu de rentes	22	208	4,715	64	1,932
Other Canadian Investment Income	23	Autres placements au Canada	23	90	265	148	146
Foreign Investment Income	24	Revenu de placements à l'étranger	24	119	634	18	494
Net Rental Income	25	Revenu net de location	25	425	6,705-	359	69
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	794	5,181	336	2,825
Miscellaneous Income	27	Revenus divers	27	256	2,710	575	2,251
Total Income Assessed	28	Total du revenu imposé	28	2,158	90,889	4,193	94,499
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	1,758	6,250	4,122	14,558
Age Exemption	30	Exemption en raison d'âge	30	283	628	296	657
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	406	980	773	2,100
Wholly Dependent Children	32	Enfants entièrement à charge	32	603	873	856	1,254
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	20	21	48	59
Total Personal Exemptions	34	Total des exemptions personnelles	34	1,758	8,752	4,122	18,628
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	1,392	456	3,747	1,194
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	548	123	1,582	237
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	255	436	288	422
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	854	2,846	888	1,824
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	39	39	191	191
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	1,300	1,159	2,899	1,725
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	238	230	184	146
Union and Professional Dues	42	Cotisations syndicales et prof.	42	323	70	548	192
Education Deduction	43	Déduction relative aux études	43	83	23	226	54
Tuition Fees	44	Frais de scolarité	44	63	16	50	18
Child Care Expenses	45	Frais de garde d'enfants	45	60	55	106	64
General Expense Allowance	46	Allocation pour frais généraux	46	890	363	1,823	504
Other Expenses of Employment	47	Autres frais professionnels	47	197	532	20	50
Disability Deduction	48	Déduction pour invalidité	48				
Standard Deductions	49	Déductions uniformes	49	1,054	105	3,429	340
Medical Claims	50	Réclamations de frais médicaux	50	54	116	249	112
Charitable Donations	51	Dons de charité	51	704	1,636	510	575
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	51	62	103	72
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53				
Other Deductions	54	Autres déductions	54	824	7,075	468	4,453
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	1,759	15,727	4,124	12,191
Taxable Income Assessed	56	Revenu imposable établi	56	2,158	61,580	4,193	62,537
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	2,136	15,104	4,073	10,937
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	1,854	6,846	3,525	4,937
Total Net Tax Payable	59	Impôt total net à payer	59	2,158	21,950	4,193	15,874
Canada Pension Plan Contributions	60	Cotisations au RPC	60	1,258	407	3,314	1,086
Basic Federal Tax	61	Impôt fédéral de base	61	2,158	13,960	4,193	11,632
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	472	1,963	321	1,203
Investment Tax Credit	63	Dégrèvement pour investissement	63	60	38	128	107
Child Tax Credit	64	Crédit d'impôt pour enfants	64	30	12	243	125

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Business Services Operators / Exploitants, services commerciaux		Other Service Operators / Exploitants, autres services		Other Business Proprietors / Propriétaires, autres entreprises		TOTAL BUSINESS PROPRIETORS / TOTAL, PROPRIÉTAIRES D'ENTREPRISES		Investors / Portefeuillistes		POSTE
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	
4,781		73,965		7,143		**275,061**		714,439		1
										2
4,781		73,965		7,143		**275,061**		714,439		3
	$		$		$		$		$	
1,558	11,938	17,897	205,454	2,073	47,132	**76,209**	**892,821**	210,910	2,387,825	4
96	814	480	3,408	79	2,123	**3,216**	**36,759**	7,460	57,849	5
		1,122	2,319	20	1,519	**2,760**	**7,796**	4,986	14,897	6
872	528	27,106	16,468	2,080	1,094	**112,258**	**70,050**	64,149	36,292	7
358	775	3,776	9,347	447	1,277	**19,524**	**57,321**	35,565	103,079	8
130	369	2,932	8,145	245	700	**12,184**	**32,210**	364,743	1,006,604	9
236	622	3,870	9,408	331	833	**15,086**	**37,071**	276,744	567,495	10
180	642	1,245	5,846	108	924	**4,663**	**25,776**	143,442	609,577	11
4,781	59,039	73,774	891,042	7,143	71,317	**274,190**	**3,263,057**	26,367	31,778-	12
70	127	367	8,842	302	15,094	**2,124**	**53,833**	11,725	77,380	13
26	9	612	1,264	70	269	**2,481**	**13,021**	7,184	12,694	14
138	76-	1,264	3,577-	280	11,125-	**7,634**	**15,020-**	28,169	8,874-	15
		104	183			**604**	**1,360**	810	857	16
549	1,383	5,771	30,912	723	14,895	**19,862**	**114,715**	275,287	6,218,624	17
725	1,221	7,864	12,487	392	719	**27,253**	**45,431**	341,209	1,523,122	18
3,179	5,519	46,267	95,556	3,479	10,362	**178,375**	**389,285**	689,695	6,872,409	19
240	501	2,422	9,274	207	497	**9,148**	**35,037**	88,440	483,538	20
71	29	1,030	834	195	396	**3,703**	**3,351**	57,547	433,498	21
110	257	1,297	11,144	318	14,279	**4,592**	**48,598**	112,003	871,364	22
125	122	1,888	1,681	320	836	**7,547**	**7,710**	67,829	152,771	23
72	52	733	2,346	138	1,025	**2,839**	**8,723**	37,432	188,468	24
248	758-	9,741	1,291	655	2,233-	**36,870**	**699-**	83,823	88,110	25
221	399	6,295	18,823	2,195	5,789	**22,946**	**80,927**	135,731	816,663	26
553	1,422	9,836	21,959	942	2,982	**42,257**	**87,730**	90,346	222,605	27
4,781	84,935	73,965	1,364,454	7,143	180,702	**275,061**	**5,296,861**	714,439	22,705,059	28
4,777	16,982	73,887	262,896	5,128	18,254	**272,393**	**969,263**	713,806	2,539,100	29
130	289	3,005	6,669	277	614	**12,736**	**28,270**	369,201	819,453	30
661	1,639	15,283	40,577	1,216	3,271	**71,674**	**189,220**	55,518	121,460	31
826	1,111	26,946	36,952	2,093	2,557	**112,371**	**158,599**	60,464	82,943	32
		482	560			**1,263**	**1,564**	762	841	33
4,777	20,020	73,887	347,654	5,128	24,696	**272,393**	**1,346,917**	713,806	3,563,796	34
4,589	1,554	69,751	23,133	4,712	1,645	**256,600**	**87,738**	169,111	26,264	35
1,326	105	14,311	1,774	1,600	221	**61,321**	**7,952**	93,340	10,000	36
200	92	2,570	2,898	251	414	**11,468**	**12,424**	18,588	16,921	37
1,325	3,540	17,525	44,901	1,075	3,512	**66,667**	**164,878**	103,615	299,408	38
211	205	2,244	2,167	110	111	**6,588**	**6,388**	11,258	11,185	39
3,212	2,009	47,927	32,473	3,704	2,350	**174,918**	**118,288**	699,653	683,248	40
180	104	1,357	1,192	130	128	**5,330**	**4,740**	180,709	163,454	41
155	15	4,825	976	508	72	**24,816**	**4,864**	41,460	4,619	42
120	46	3,638	1,382	410	127	**12,775**	**4,798**	20,379	7,820	43
152	83	1,490	760	125	35	**4,751**	**2,244**	14,524	10,049	44
425	419	1,735	1,758	32	28	**4,662**	**4,820**	3,169	3,033	45
1,598	280	17,574	4,098	1,982	571	**73,361**	**18,436**	205,003	52,759	46
		242	483	77	366	**2,080**	**6,736**	5,363	17,526	47
		96	155			**273**	**548**	9,423	20,832	48
4,192	419	62,616	6,258	4,140	414	**226,460**	**22,633**	486,559	48,609	49
176	95	3,083	2,106	162	151	**10,242**	**6,440**	39,904	73,652	50
528	503	9,809	8,681	975	1,267	**41,360**	**37,580**	208,277	218,514	51
130	13	3,126	2,414	310	311	**16,090**	**12,895**	40,414	63,996	52
		125	1,501	50	443	**553**	**5,379**	2,241	27,152	53
923	741	8,842	21,160	1,103	9,705	**34,411**	**92,021**	304,120	392,711	54
4,778	10,242	73,904	160,270	5,180	21,873	**272,502**	**621,803**	714,256	2,151,751	55
4,781	54,529	73,965	841,677	7,143	128,066	**275,060**	**3,274,412**	714,439	16,048,671	56
4,617	8,971	71,926	141,854	7,051	27,338	**265,384**	**549,272**	698,483	2,505,252	57
3,545	3,630	53,615	56,401	5,167	10,329	**198,491**	**218,033**	576,243	1,051,458	58
4,781	12,602	73,965	198,255	7,143	37,667	**275,061**	**767,305**	714,439	3,556,710	59
3,516	1,194	52,612	17,257	3,895	1,346	**190,842**	**64,849**	144,012	22,762	60
4,781	9,978	73,962	155,667	7,143	27,582	**275,056**	**608,661**	714,018	2,369,070	61
549	314	5,598	6,902	650	2,924	**19,338**	**24,832**	274,268	1,400,932	62
17	25	1,089	880	826	897	**7,405**	**8,948**	8,374	7,986	63
599	298	10,259	6,079	240	121	**24,261**	**13,838**	15,341	7,136	64

TABLE 3A (CONTINUED)

TAXABLE RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	Property Owners *Propriétaires d'immeubles*		TOTAL INVESTMENT *TOTAL, PLACEMENT*	
			Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	61,004	775,443	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2			
Total Number of Returns	3	Nombre total de déclarations	3	61,004	775,443	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	4	33,596	605,138	244,506	2,992,963
Commissions from Employment	5	Commissions d'emplois	5	1,568	42,485	9,028	100,334
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	1,248	5,121	6,234	20,018
Family Allowance	7	Allocations Familiales	7	15,103	9,203	79,252	45,496
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	9,042	32,434	44,607	135,513
Old Age Pension	9	Pension de vieillesse	9	13,023	35,197	377,766	1,041,802
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	13,633	29,795	290,377	597,291
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	4,694	24,236	148,136	633,813
Net Business Income	12	Revenu net d'entreprise	12	4,920	9,028-	31,287	40,807-
Net Professional Income	13	Revenu net de professions	13	2,007	107,737	13,732	185,117
Net Commission Income	14	Revenu net de commissions	14	832	4,315	8,016	17,009
Net Farming Income	15	Revenu net d'agriculture	15	2,004	1,048-	30,173	9,923-
Net Fishing Income	16	Revenu net de pêche	16	54	93	864	949
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	12,780	117,296	288,067	6,335,919
Bond Interest	18	Intérêt obligataire	18	13,835	34,750	355,044	1,557,872
Bank Interest	19	Intérêt bancaire	19	52,750	205,682	742,445	7,078,092
Mortgage Interest	20	Intérêt hypothécaire	20	6,387	34,796	94,827	518,324
Income from Trusts	21	Revenu de fiducies	21	2,245	4,490	59,792	437,987
Annuity Income	22	Revenu de rentes	22	4,390	41,208	116,393	912,572
Other Canadian Investment Income	23	Autres placements au Canada	23	3,967	7,215	71,796	159,985
Foreign Investment Income	24	Revenu de placements à l'étranger	24	2,464	9,385	39,896	197,853
Net Rental Income	25	Revenu net de location	25	56,466	243,715	140,289	331,824
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	12,494	60,465	148,223	877,128
Miscellaneous Income	27	Revenus divers	27	13,966	47,258	104,312	269,863
Total Income Assessed	28	Total du revenu imposé	28	61,004	1,691,936	775,443	24,396,994
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	60,907	216,699	774,713	2,755,799
Age Exemption	30	Exemption en raison d'âge	30	13,197	29,297	382,398	848,749
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	10,996	26,944	66,514	148,404
Wholly Dependent Children	32	Enfants entièrement à charge	32	15,256	21,585	75,720	104,528
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	303	340	1,065	1,181
Total Personal Exemptions	34	Total des exemptions personnelles	34	60,907	294,865	774,713	3,858,661
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	32,643	6,109	201,754	32,373
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	20,416	3,260	113,756	13,260
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	6,478	6,833	25,066	23,754
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	14,561	40,747	118,176	340,155
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	46	46	11,304	11,231
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	54,141	45,550	753,794	728,798
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	5,611	5,156	186,320	168,610
Union and Professional Dues	42	Cotisations syndicales et prof.	42	9,331	1,827	50,791	6,446
Education Deduction	43	Déduction relative aux études	43	3,488	1,392	23,867	9,212
Tuition Fees	44	Frais de scolarité	44	1,430	931	15,954	10,980
Child Care Expenses	45	Frais de garde d'enfants	45	862	721	4,031	3,754
General Expense Allowance	46	Allocation pour frais généraux	46	32,608	10,230	237,611	62,990
Other Expenses of Employment	47	Autres frais professionnels	47	1,190	10,331	6,553	27,857
Disability Deduction	48	Déduction pour invalidité	48	559	1,181	9,982	22,013
Standard Deductions	49	Déductions uniformes	49	43,573	4,355	530,132	52,964
Medical Claims	50	Réclamations de frais médicaux	50	2,716	3,569	42,620	77,222
Charitable Donations	51	Dons de charité	51	16,096	22,367	224,373	240,881
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	4,870	5,829	45,284	69,825
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	291	3,254	2,532	30,406
Other Deductions	54	Autres déductions	54	17,261	66,968	321,381	459,678
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	60,920	240,655	775,176	2,392,407
Taxable Income Assessed	56	Revenu imposable établi	56	61,004	1,109,080	775,443	17,157,751
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	59,923	220,013	758,406	2,725,265
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	39,468	77,080	615,711	1,128,538
Total Net Tax Payable	59	Impôt total net à payer	59	61,004	297,094	775,443	3,853,803
Canada Pension Plan Contributions	60	Cotisations au RPC	60	21,217	4,087	165,229	26,849
Basic Federal Tax	61	Impôt fédéral de base	61	61,001	220,870	775,019	2,589,940
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	12,547	26,004	286,815	1,426,936
Investment Tax Credit	63	Dégrèvement pour investissement	63	1,339	953	9,713	8,939
Child Tax Credit	64	Crédit d'impôt pour enfants	64	3,645	1,726	18,986	8,862

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

PENSIONERS / PENSIONNÉS		Unclassified / Non Classés		GRAND TOTAL / TOTAL GLOBAL		
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	
397,997		439,989		10,428,026		1
						2
397,997		439,989		10,428,026		3
	$		$		$	
83,253	287,834	337,391	1,060,493	9,025,817	174,082,417	4
2,288	8,260	6,675	21,974	284,204	3,272,207	5
3,251	9,022	8,541	5,759	278,901	448,243	6
10,425	4,625	85,974	50,191	3,095,892	1,769,953	7
31,278	105,652	377,783	2,226,451	2,372,273	6,561,797	8
291,115	807,776	7,564	19,058	787,796	2,135,699	9
307,281	871,357	22,129	57,775	834,634	1,992,319	10
370,193	3,172,793	13,548	56,344	688,465	4,527,783	11
6,087	2,236	7,186	726	534,428	2,861,472	12
4,392	15,594	2,852	4,373	202,666	5,329,220	13
1,518	2,998	1,825	1,313	67,345	380,499	14
3,676	3,184-	2,001	1,648-	283,918	1,783,029	15
271	332	3,921	4,332	41,108	309,344	16
53,371	70,913	10,800	18,275	960,269	7,989,511	17
127,923	232,940	27,080	31,533	1,594,138	2,947,086	18
359,354	1,035,593	168,044	186,821	6,045,836	14,163,697	19
11,903	25,486	2,442	8,010	193,732	762,490	20
9,835	8,631	2,426	2,129	194,500	547,885	21
44,295	75,813	2,316	6,248	226,569	1,307,786	22
18,929	2,522	5,269	1,315	312,066	263,087	23
8,274	8,709	1,378	1,091	123,066	278,196	24
23,309	17,102	11,333	67,056-	667,554	527,653-	25
30,896	10,782	9,000	4,540	579,702	1,247,655	26
104,719	236,266	129,996	1,110,733	1,718,141	3,846,720	27
397,997	7,010,050	439,989	4,810,779	10,428,026	238,280,440	28
397,965	1,416,026	439,500	1,563,707	10,420,891	37,053,394	29
294,411	653,424	7,967	17,684	802,811	1,781,854	30
84,283	176,993	62,890	171,268	2,269,845	6,029,816	31
15,115	17,825	77,986	98,190	2,981,708	3,990,736	32
139	168	661	934	51,095	69,505	33
397,965	2,264,436	439,500	1,851,783	10,420,891	48,925,305	34
25,119	1,884	261,779	10,816	9,140,408	2,053,231	35
25,693	1,522	317,150	14,150	8,493,890	1,888,897	36
22,978	13,629	29,752	6,765	3,357,761	3,849,889	37
48,392	161,835	25,729	44,151	2,029,990	4,228,955	38
1,609	1,606	9,724	9,328	510,924	491,852	39
364,370	328,743	173,864	97,842	6,358,880	4,083,923	40
369,205	365,588	15,503	14,117	731,875	692,051	41
50,275	1,885	103,441	8,001	4,111,037	901,355	42
5,977	2,227	24,642	9,497	546,379	186,532	43
2,275	663	25,204	16,423	626,059	259,729	44
		11,363	8,183	390,165	413,358	45
71,104	8,358	334,036	31,986	8,949,600	3,594,647	46
1,780	4,052	8,601	12,632	274,194	859,310	47
4,267	9,460	1,170	2,597	30,888	68,179	48
258,093	25,791	405,845	40,562	8,720,810	870,972	49
19,123	15,655	10,761	6,774	276,846	254,449	50
134,120	91,949	26,860	13,424	1,565,056	1,266,409	51
74,551	119,567	6,509	6,937	452,577	451,426	52
408	2,076	317	2,612	18,910	127,932	53
142,732	31,574	45,641	55,731	2,107,643	2,406,352	54
397,973	1,188,067	439,877	412,528	10,424,423	28,949,448	55
397,997	3,555,199	439,989	2,518,680	10,428,016	158,272,281	56
383,069	504,321	414,118	320,782	10,264,617	27,664,445	57
311,793	228,153	283,677	135,317	7,776,292	11,016,182	58
397,997	732,474	439,989	456,099	10,428,026	38,680,627	59
19,411	1,488	174,319	7,412	6,903,056	1,562,786	60
397,992	601,999	439,989	402,849	10,427,557	29,545,710	61
53,168	16,071	10,571	4,135	946,218	1,798,071	62
612	100	407	206	135,463	173,788	63
1,877	930	64,529	36,070	905,575	442,642	64

TABLE 4

ALL RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		UNDER 20 - *MOINS DE 20*			
				Males-*Hommes*		Females-*Femmes*	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	155,176		82,503	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	292,314		287,090	
Total Number of Returns	3	Nombre total de déclarations	3	447,490		369,593	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	424,011	2,081,905	326,224	1,347,407
Commissions from Employment	5	Commissions d'emplois	5	4,819	6,882	5,330	3,839
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	9,040	4,641	13,830	7,041
Family Allowance	7	Allocations Familiales	7	2,593	784	16,921	4,451
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	86,752	199,209	43,810	76,872
Old Age Pension	9	Pension de vieillesse	9				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	11,538	6,419	7,211	4,402
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	1,212	1,418	678	306
Net Business Income	12	Revenu net d'entreprise	12	3,581	12,052	2,070	3,026
Net Professional Income	13	Revenu net de professions	13	680	2,066	708	1,801
Net Commission Income	14	Revenu net de commissions	14	1,791	1,256	744	516
Net Farming Income	15	Revenu net d'agriculture	15	4,138	13,601	931	4,973
Net Fishing Income	16	Revenu net de pêche	16	3,611	14,510	314	585
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	7,354	47,207	6,384	53,085
Bond Interest	18	Intérêt obligataire	18	19,486	13,880	16,547	10,616
Bank Interest	19	Intérêt bancaire	19	113,463	53,304	95,659	46,481
Mortgage Interest	20	Intérêt hypothécaire	20	371	482	527	780
Income from Trusts	21	Revenu de fiducies	21	4,701	21,141	4,013	19,090
Annuity Income	22	Revenu de rentes	22	377	608	20	111
Other Canadian Investment Income	23	Autres placements au Canada	23	2,982	3,747	3,163	710
Foreign Investment Income	24	Revenu de placements à l'étranger	24	760	1,894	730	2,591
Net Rental Income	25	Revenu net de location	25	557	214	402	741
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	2,371	2,953	1,677	947
Miscellaneous Income	27	Revenus divers	27	22,358	21,456	24,531	22,400
Total Income Assessed	28	Total du revenu imposé	28	442,037	2,511,627	351,812	1,612,769
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	447,382	1,589,805	369,552	1,314,983
Age Exemption	30	Exemption en raison d'âge	30				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	3,400	9,727	6,019	17,552
Wholly Dependent Children	32	Enfants entièrement à charge	32	1,731	1,357	9,486	6,750
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	442	563	382	466
Total Personal Exemptions	34	Total des exemptions personnelles	34	447,382	1,601,452	369,552	1,339,750
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	267,480	20,570	207,547	12,687
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	402,983	29,719	307,670	19,395
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	16,803	6,592	10,139	3,450
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	2,491	3,164	2,035	1,684
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	3,665	3,622	2,852	2,417
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	120,469	41,610	103,356	34,480
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	762	510	672	214
Union and Professional Dues	42	Cotisations syndicales et prof.	42	67,672	7,490	44,190	4,591
Education Deduction	43	Déduction relative aux études	43	30,202	8,192	30,170	8,132
Tuition Fees	44	Frais de scolarité	44	57,475	40,220	65,917	39,105
Child Care Expenses	45	Frais de garde d'enfants	45			924	846
General Expense Allowance	46	Allocation pour frais généraux	46	421,145	60,650	324,149	40,327
Other Expenses of Employment	47	Autres frais professionnels	47	1,406	1,291	618	648
Disability Deduction	48	Déduction pour invalidité	48	56	124	68	151
Standard Deductions	49	Déductions uniformes	49	440,074	43,946	365,340	36,517
Medical Claims	50	Réclamations de frais médicaux	50	1,541	571	1,019	492
Charitable Donations	51	Dons de charité	51	6,139	2,651	3,213	857
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	149	29		
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	20	26		
Other Deductions	54	Autres déductions	54	10,304	4,065	6,235	1,916
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	447,438	275,044	369,571	207,909
Taxable Income Assessed	56	Revenu imposable établi	56	232,478	1,022,319	149,398	514,242
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	150,370	111,620	78,954	45,351
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	113,877	50,389	59,233	20,929
Total Net Tax Payable	59	Impôt total net à payer	59	155,176	162,009	82,503	66,280
Canada Pension Plan Contributions	60	Cotisations au RPC	60	208,095	16,518	165,744	10,306
Basic Federal Tax	61	Impôt fédéral de base	61	230,983	147,749	149,372	65,855
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	4,712	9,284	3,546	10,614
Investment Tax Credit	63	Dégrèvement pour investissement	63	498	350	231	223
Child Tax Credit	64	Crédit d'impôt pour enfants	64	180	185	36,074	13,557

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 4

TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Total			AGE GROUP 20-24 *GROUPE D'ÂGE*						POSTE ITEM
			Males-*Hommes*		Females-*Femmes*		Total		
Number *Nombre*	Amount *Montant*		Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
237,679			783,595		608,544		1,392,139		1
579,404			292,637		467,062		759,699		2
817,083			1,076,232		1,075,606		2,151,838		3
	$			$		$		$	
750,235	3,429,312		1,000,832	11,106,214	905,356	8,040,933	1,906,188	19,147,147	4
10,149	10,721		24,495	99,896	19,696	46,257	44,191	146,153	5
22,870	11,682		51,839	31,661	47,837	28,043	99,676	59,704	6
19,514	5,235		85,723	28,962	99,343	34,186	185,066	63,148	7
130,562	276,081		424,034	1,214,422	274,908	583,277	698,942	1,797,699	8
									9
18,749	10,821		13,835	8,568	11,382	9,651	25,217	18,218	10
1,890	1,724		3,469	3,249	794	307	4,263	3,555	11
5,651	15,077		28,495	105,419	15,887	29,934	44,382	135,354	12
1,388	3,866		5,314	18,713	4,416	14,814	9,730	33,527	13
2,535	1,772		4,903	12,476	3,087	3,187	7,990	15,663	14
5,069	18,574		21,417	65,344	2,551	11,194	23,968	76,537	15
3,925	15,094		6,677	37,789	737	2,185	7,414	39,974	16
13,738	100,292		19,300	69,283	17,195	47,152	36,495	116,435	17
36,033	24,496		59,618	39,275	66,875	38,328	126,493	77,603	18
209,122	99,785		348,705	180,283	351,150	163,697	699,855	343,980	19
898	1,262		1,112	3,659	1,247	1,457	2,359	5,116	20
8,714	40,231		7,989	18,464	6,448	13,904	14,437	32,368	21
396	719		464	2,995	339	2,068	803	5,063	22
6,145	4,457		11,269	3,580	8,373	3,315	19,642	6,895	23
1,490	4,485		1,652	2,030	1,258	2,950	2,910	4,981	24
959	955		11,379	10,557-	4,738	3,591-	16,117	14,149-	25
4,048	3,900		11,448	8,152	6,378	1,538	17,826	9,690	26
46,889	43,856		118,690	144,742	96,822	108,808	215,512	253,550	27
793,849	4,124,396		1,066,801	13,194,617	995,789	9,183,593	2,062,590	22,378,210	28
816,934	2,904,788		1,075,326	3,823,395	1,075,339	3,821,505	2,150,665	7,644,900	29
									30
9,419	27,278		101,510	266,122	44,271	122,967	145,781	389,089	31
11,217	8,107		83,110	74,159	58,738	50,831	141,848	124,990	32
824	1,029		2,377	2,834	2,431	2,510	4,808	5,344	33
816,934	2,941,202		1,075,326	4,166,510	1,075,339	3,997,813	2,150,665	8,164,323	34
475,027	33,257		945,857	151,539	817,587	113,176	1,763,444	264,715	35
710,653	49,114		979,425	150,310	879,722	122,022	1,859,147	272,333	36
26,942	10,043		135,887	97,666	136,174	87,934	272,061	185,600	37
4,526	4,848		38,654	58,565	31,230	37,922	69,884	96,487	38
6,517	6,040		69,630	66,205	66,101	62,524	135,731	128,729	39
223,825	76,091		370,083	143,450	376,463	140,359	746,546	283,809	40
1,434	724		2,874	1,745	1,135	585	4,009	2,330	41
111,862	12,081		315,480	51,097	226,851	32,601	542,331	83,698	42
60,372	16,324		137,456	42,579	100,684	30,724	238,140	73,303	43
123,392	79,325		190,753	134,602	188,299	117,456	379,052	252,057	44
924	846		217	222	26,337	21,279	26,554	21,501	45
745,294	100,977		994,855	289,893	899,714	230,468	1,894,569	520,361	46
2,024	1,939		16,110	26,874	4,956	8,213	21,066	35,087	47
124	275		798	1,778	297	291	1,095	2,069	48
805,414	80,463		1,030,881	102,971	1,037,293	103,550	2,068,174	206,521	49
2,560	1,063		6,278	3,600	11,975	5,805	18,253	9,405	50
9,352	3,508		39,478	23,407	28,282	13,198	67,760	36,605	51
149	29		6,174	2,251	2,775	1,032	8,949	3,283	52
20	26		456	2,324			462	2,386	53
16,539	5,981		78,469	49,704	53,952	19,647	132,421	69,352	54
817,009	482,953		1,076,127	1,400,781	1,075,518	1,148,851	2,151,645	2,549,633	55
381,876	1,536,560		907,646	7,936,982	743,170	4,875,219	1,650,816	12,812,201	56
229,324	156,971		772,982	1,167,390	598,826	640,472	1,371,808	1,807,863	57
173,110	71,318		576,237	485,239	447,220	266,795	1,023,457	752,033	58
237,679	228,289		783,595	1,652,629	608,544	907,267	1,392,139	2,559,896	59
373,839	26,824		716,243	118,154	622,232	87,199	1,338,475	205,353	60
380,355	213,603		906,589	1,343,745	741,451	773,082	1,648,040	2,116,827	61
8,258	19,898		16,310	14,766	14,226	9,649	30,536	24,415	62
729	572		5,357	4,229	798	836	6,155	5,064	63
36,254	13,742		1,581	567	256,332	118,946	257,913	119,513	64

TABLE 4 (CONTINUED)

ALL RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	AGE GROUP—25-29			
			Males-*Hommes*		Females-*Femmes*	
			Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	900,738		630,855	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	142,583		437,080	
Total Number of Returns	3	Nombre total de déclarations	1,043,321		1,067,935	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	952,301	17,018,520	789,575	9,489,370
Commissions from Employment	5	Commissions d'emplois	39,941	389,648	15,556	73,334
Other Employment Earnings	6	Autres gains provenant d'un emploi	37,045	38,478	31,684	26,414
Family Allowance	7	Allocations Familiales	340,323	156,253	179,830	78,564
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	329,219	1,013,063	259,275	611,149
Old Age Pension	9	Pension de vieillesse				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	1,115	2,148	3,635	6,084
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	1,610	1,778	2,098	2,451
Net Business Income	12	Revenu net d'entreprise	61,952	291,466	30,356	72,404
Net Professional Income	13	Revenu net de professions	17,583	202,401	10,643	70,427
Net Commission Income	14	Revenu net de commissions	8,378	28,689	5,028	6,618
Net Farming Income	15	Revenu net d'agriculture	33,531	121,479	5,069	12,260
Net Fishing Income	16	Revenu net de pêche	6,779	47,983	1,004	2,872
Taxable Amount of Dividends	17	Montant imposable des dividendes	43,608	227,785	28,221	105,653
Bond Interest	18	Intérêt obligataire	76,502	48,302	84,792	50,399
Bank Interest	19	Intérêt bancaire	410,553	262,674	378,250	237,039
Mortgage Interest	20	Intérêt hypothécaire	2,626	5,929	2,161	3,505
Income from Trusts	21	Revenu de fiducies	8,591	11,055	4,118	8,182
Annuity Income	22	Revenu de rentes	1,087	11,628	609	4,776
Other Canadian Investment Income	23	Autres placements au Canada	17,548	7,700	11,057	2,183
Foreign Investment Income	24	Revenu de placements à l'étranger	3,710	3,498	1,685	1,000
Net Rental Income	25	Revenu net de location	39,516	57,452	15,359	11,381
Net Taxable Capital Gains	26	Gains nets en capital imposables	32,358	23,141	13,685	7,470
Miscellaneous Income	27	Revenus divers	154,840	238,988	118,274	179,890
Total Income Assessed	28	Total du revenu imposé	1,038,642	20,095,154	921,526	11,040,661
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	1,042,706	3,699,319	1,067,628	3,786,511
Age Exemption	30	Exemption en raison d'âge				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	260,329	692,889	75,917	220,707
Wholly Dependent Children	32	Enfants entièrement à charge	340,048	379,695	117,945	117,235
Other Dependants Exemption	33	Ex. pour autres personnes à charge	5,165	7,285	3,074	3,764
Total Personal Exemptions	34	Total des exemptions personnelles	1,042,706	4,779,189	1,067,628	4,128,217
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	963,848	212,966	731,571	129,647
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	937,042	200,815	749,876	132,870
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	269,371	259,695	235,794	187,062
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	112,141	184,747	76,617	110,514
Registered Home Ownership	39	Régime enregistré d'épargne-logement	116,684	112,173	82,356	79,365
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	443,145	197,451	405,960	179,099
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	1,031	693	2,207	1,409
Union and Professional Dues	42	Cotisations syndicales et prof.	417,529	89,918	281,614	51,704
Education Deduction	43	Déduction relative aux études	46,363	14,775	32,388	9,776
Tuition Fees	44	Frais de scolarité	99,794	52,724	80,455	34,262
Child Care Expenses	45	Frais de garde d'enfants	2,618	2,225	117,848	114,797
General Expense Allowance	46	Allocation pour frais généraux	944,106	370,919	780,553	247,366
Other Expenses of Employment	47	Autres frais professionnels	38,365	111,678	8,672	17,542
Disability Deduction	48	Déduction pour invalidité	1,234	2,607	541	1,198
Standard Deductions	49	Déductions uniformes	965,726	96,235	1,018,495	101,492
Medical Claims	50	Réclamations de frais médicaux	9,020	7,120	14,688	7,985
Charitable Donations	51	Dons de charité	70,842	53,107	39,314	21,325
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	17,512	8,186	5,022	2,207
Allowable Investment Loss	53	Pertes déductibles d'entreprise	2,108	9,583	63	436
Other Deductions	54	Autres déductions	140,649	151,373	79,506	44,193
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	1,043,168	2,138,989	1,067,845	1,474,249
Taxable Income Assessed	56	Revenu imposable établi	965,841	13,344,324	711,309	6,526,837
Net Federal Tax Payable	57	Impôt fédéral net à payer	891,101	2,216,774	623,169	962,195
Net Provincial Tax Payable	58	Impôt provincial net à payer	657,806	870,908	460,899	380,295
Total Net Tax Payable	59	Impôt total net à payer	900,738	3,087,682	630,855	1,342,490
Canada Pension Plan Contributions	60	Cotisations au RPC	715,253	161,226	552,293	97,853
Basic Federal Tax	61	Impôt fédéral de base	963,959	2,432,410	710,845	1,095,815
Dividend Tax Credit	62	Dégrèvement pour dividendes	40,836	50,182	25,279	23,178
Investment Tax Credit	63	Dégrèvement pour investissement	12,622	11,964	815	495
Child Tax Credit	64	Crédit d'impôt pour enfants	4,085	1,994	524,216	294,285

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

GROUPE D'ÂGE Total			AGE GROUP 30-34 *GROUPE D'ÂGE*						*POSTE*
			Males-*Hommes*		Females-*Femmes*		Total		
Number *Nombre*	Amount *Montant*		Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
1,531,593			841,725		521,332		1,363,057		1
579,663			111,601		427,894		539,495		2
2,111,256			953,326		949,226		1,902,552		3
	$			$		$		$	
1,741,876	26,507,890		850,941	18,711,245	657,799	8,601,521	1,508,740	27,312,766	4
55,497	462,981		40,432	505,148	10,757	63,227	51,189	568,375	5
68,729	64,893		27,244	38,529	19,854	23,774	47,098	62,303	6
520,153	234,817		524,821	313,136	203,256	112,220	728,077	425,356	7
588,494	1,624,212		234,173	736,730	162,941	383,204	397,114	1,119,934	8
									9
4,750	8,232		2,402	4,808	6,054	12,811	8,456	17,619	10
3,708	4,229		1,754	4,070	1,469	4,508	3,223	8,578	11
92,308	363,870		79,322	331,992	38,717	103,201	118,039	435,193	12
28,226	272,828		29,106	655,858	13,593	129,410	42,699	785,268	13
13,406	35,307		8,120	46,713	5,058	11,221	13,178	57,934	14
38,600	133,738		36,808	139,275	6,461	10,461	43,269	149,736	15
7,783	50,854		6,957	51,163	879	2,299	7,836	53,462	16
71,829	333,438		64,849	446,962	36,809	225,156	101,658	672,117	17
161,294	98,701		85,806	65,721	86,071	66,737	171,877	132,458	18
788,803	499,713		433,173	332,768	382,698	317,025	815,871	649,793	19
4,787	9,434		5,287	11,060	4,744	8,352	10,031	19,412	20
12,709	19,237		12,564	10,761	5,188	9,749	17,752	20,510	21
1,696	16,404		2,682	33,096	1,566	6,970	4,248	40,067	22
28,605	9,882		19,854	13,716	12,161	4,485	32,015	18,201	23
5,395	4,498		6,804	7,361	2,877	6,771	9,681	14,132	24
54,875	68,834-		61,367	149,231-	23,043	21,792-	84,410	171,023-	25
46,043	30,612		47,220	47,312	19,101	11,407	66,321	58,719	26
273,114	419,878		164,371	284,516	113,064	256,364	277,435	540,880	27
1,960,168	31,135,814		948,755	22,642,708	799,092	10,349,080	1,747,847	32,991,788	28
2,110,334	7,485,830		952,311	3,378,311	948,871	3,370,803	1,901,182	6,749,114	29
									30
336,246	913,596		328,326	892,744	90,778	270,063	419,104	1,162,807	31
457,993	496,930		521,496	696,600	143,637	168,576	665,133	865,176	32
8,239	11,049		8,984	13,313	2,737	3,732	11,721	17,045	33
2,110,334	8,907,405		952,311	4,980,968	948,871	3,813,173	1,901,182	8,794,141	34
1,695,419	342,614		892,066	214,675	613,138	113,267	1,505,204	327,942	35
1,686,918	333,684		822,776	193,611	600,839	109,409	1,423,615	303,020	36
505,165	446,757		331,383	406,334	221,230	213,719	552,613	620,053	37
188,758	295,261		161,243	291,426	84,241	136,833	245,484	428,259	38
199,040	191,539		55,342	53,713	36,662	35,410	92,004	89,123	39
849,105	376,549		466,954	231,034	399,356	198,570	866,310	429,605	40
3,238	2,102		1,442	861	1,670	1,152	3,112	2,013	41
699,143	141,622		414,416	99,538	255,694	49,751	670,110	149,289	42
78,751	24,551		18,994	6,308	14,170	3,846	33,164	10,155	43
180,249	86,986		66,690	32,321	59,824	20,303	126,514	52,624	44
120,466	117,022		5,867	6,369	151,496	165,964	157,363	172,333	45
1,724,659	618,285		840,470	355,627	646,841	209,071	1,487,311	564,698	46
47,037	129,220		40,487	139,436	7,433	17,755	47,920	157,190	47
1,775	3,805		2,448	5,316	559	1,237	3,007	6,553	48
1,984,221	197,727		836,135	83,318	897,893	89,601	1,734,028	172,920	49
23,708	15,105		12,927	9,044	16,534	11,403	29,461	20,447	50
110,156	74,432		108,947	89,974	40,156	20,797	149,103	110,771	51
22,534	10,393		31,888	16,362	2,573	1,701	34,461	18,064	52
2,171	10,019		3,405	22,006	509	3,085	3,914	25,091	53
220,155	195,566		193,493	331,449	78,268	56,954	271,761	388,403	54
2,111,013	3,613,238		952,980	2,588,722	949,036	1,459,829	1,902,016	4,048,551	55
1,677,150	19,871,161		890,234	15,178,613	591,572	6,181,689	1,481,806	21,360,302	56
1,514,270	3,178,969		830,560	2,685,873	514,680	948,377	1,345,240	3,634,250	57
1,118,705	1,251,203		619,549	1,044,553	383,385	366,602	1,002,934	1,411,155	58
1,531,593	4,430,172		841,725	3,730,426	521,332	1,314,979	1,363,057	5,045,405	59
1,267,546	259,079		664,229	161,555	464,917	85,249	1,129,146	246,803	60
1,674,894	3,528,226		888,624	2,881,415	589,580	1,057,028	1,478,204	3,938,443	61
66,115	73,361		62,271	99,425	32,380	49,650	94,651	149,075	62
13,437	12,459		14,713	16,688	2,031	937	16,744	17,625	63
528,301	296,279		7,767	4,072	578,689	368,759	586,456	372,831	64

TABLE 4 (CONTINUED)

ALL RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		AGE GROUP—35-39			
				Males-*Hommes*		Females-*Femmes*	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	765,495		467,552	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	90,126		353,463	
Total Number of Returns	3	Nombre total de déclarations	3	855,621		821,015	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	756,990	18,936,650	571,997	7,564,195
Commissions from Employment	5	Commissions d'emplois	5	32,256	525,179	10,010	76,314
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	23,676	40,992	17,530	22,261
Family Allowance	7	Allocations Familiales	7	567,893	407,914	204,502	132,284
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	177,295	544,318	122,416	281,168
Old Age Pension	9	Pension de vieillesse	9				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	3,020	7,577	12,148	24,582
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	2,605	6,813	2,081	4,739
Net Business Income	12	Revenu net d'entreprise	12	81,370	327,412	35,782	108,986
Net Professional Income	13	Revenu net de professions	13	31,655	978,220	10,512	100,441
Net Commission Income	14	Revenu net de commissions	14	8,292	49,548	3,090	5,396
Net Farming Income	15	Revenu net d'agriculture	15	40,648	116,415	6,691	12,599
Net Fishing Income	16	Revenu net de pêche	16	5,992	42,709	662	1,527
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	73,618	756,052	39,146	306,931
Bond Interest	18	Intérêt obligataire	18	86,678	70,324	84,551	78,542
Bank Interest	19	Intérêt bancaire	19	442,512	409,418	361,946	392,351
Mortgage Interest	20	Intérêt hypothécaire	20	7,642	18,310	6,009	18,057
Income from Trusts	21	Revenu de fiducies	21	15,092	9,748	4,871	10,202
Annuity Income	22	Revenu de rentes	22	5,113	52,005	1,881	11,196
Other Canadian Investment Income	23	Autres placements au Canada	23	21,943	14,274	15,228	7,990
Foreign Investment Income	24	Revenu de placements à l'étranger	24	8,390	8,130	2,665	5,418
Net Rental Income	25	Revenu net de location	25	69,515	244,873-	24,033	22,938-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	55,388	92,009	18,016	16,506
Miscellaneous Income	27	Revenus divers	27	162,195	340,551	101,066	278,120
Total Income Assessed	28	Total du revenu imposé	28	851,475	23,509,696	703,819	9,436,866
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	854,854	3,035,044	820,874	2,916,620
Age Exemption	30	Exemption en raison d'âge	30				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	324,732	890,905	93,781	278,944
Wholly Dependent Children	32	Enfants entièrement à charge	32	562,452	846,624	151,310	190,437
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	8,295	12,425	2,412	3,052
Total Personal Exemptions	34	Total des exemptions personnelles	34	854,854	4,784,999	820,874	3,389,053
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	804,785	201,788	545,833	98,791
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	713,560	174,838	516,731	93,919
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	324,245	448,493	187,619	195,393
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	185,899	342,960	84,249	135,703
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	25,527	24,783	16,816	16,465
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	468,589	248,513	377,726	210,051
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	2,396	2,022	2,050	1,818
Union and Professional Dues	42	Cotisations syndicales et prof.	42	387,052	99,518	221,512	43,608
Education Deduction	43	Déduction relative aux études	43	[1]2,313	3,128	14,165	3,547
Tuition Fees	44	Frais de scolarité	44	41,468	15,560	43,712	16,283
Child Care Expenses	45	Frais de garde d'enfants	45	5,487	5,596	92,667	99,964
General Expense Allowance	46	Allocation pour frais généraux	46	746,528	326,809	567,249	182,230
Other Expenses of Employment	47	Autres frais professionnels	47	38,863	137,022	5,770	19,129
Disability Deduction	48	Déduction pour invalidité	48	2,143	4,805	943	2,101
Standard Deductions	49	Déductions uniformes	49	714,881	71,282	768,585	76,704
Medical Claims	50	Réclamations de frais médicaux	50	15,228	12,840	17,624	12,839
Charitable Donations	51	Dons de charité	51	133,326	112,214	42,023	23,040
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	37,832	20,775	1,877	1,516
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	3,584	28,589	789	4,275
Other Deductions	54	Autres déductions	54	208,562	462,511	74,938	66,016
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	855,330	2,744,046	820,922	1,303,390
Taxable Income Assessed	56	Revenu imposable établi	56	805,106	16,005,480	528,290	5,640,800
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	753,607	2,971,314	459,771	862,882
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	559,994	1,143,656	344,858	333,745
Total Net Tax Payable	59	Impôt total net à payer	59	765,495	4,114,970	467,552	1,196,628
Canada Pension Plan Contributions	60	Cotisations au RPC	60	590,896	149,845	414,540	74,917
Basic Federal Tax	61	Impôt fédéral de base	61	801,944	3,126,294	525,615	956,253
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	71,484	168,374	35,572	67,007
Investment Tax Credit	63	Dégrèvement pour investissement	63	16,683	21,981	2,324	1,796
Child Tax Credit	64	Crédit d'impôt pour enfants	64	14,181	8,621	502,116	334,403

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

GROUPE D'ÂGE Total			AGE GROUP 40-44 *GROUPE D'ÂGE*						*POSTE*
			Males-*Hommes*		Females-*Femmes*		Total		
Number *Nombre*	Amount *Montant*		Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
1,233,047			594,233		366,724		960,957		1
443,589			70,788		242,488		313,276		2
1,676,636			665,021		609,212		1,274,233		3
	$			$		$		$	
1,328,987	26,500,846		576,033	15,204,022	436,395	5,930,179	1,012,428	21,134,201	4
42,266	601,492		23,450	405,736	8,289	55,334	31,739	461,070	5
41,206	63,252		19,341	36,683	11,245	11,990	30,586	48,673	6
772,395	540,198		447,396	330,092	142,723	82,610	590,119	412,702	7
299,711	825,487		132,391	391,926	88,762	184,897	221,153	576,823	8
									9
15,168	32,159		5,833	14,606	13,342	28,468	19,175	43,074	10
4,686	11,552		6,491	27,190	3,394	7,870	9,885	35,060	11
117,152	436,398		70,094	285,522	27,127	89,985	97,221	375,507	12
42,167	1,078,662		23,065	791,859	7,300	70,985	30,365	862,844	13
11,382	54,944		7,130	46,169	2,641	6,932	9,771	53,101	14
47,339	129,014		37,481	116,703	6,197	12,605	43,678	129,308	15
6,654	44,236		4,586	34,657	388	960	4,974	35,616	16
112,764	1,062,983		71,040	777,931	37,283	269,692	108,323	1,047,623	17
171,225	148,866		74,412	76,844	72,342	83,818	146,754	160,663	18
804,458	801,769		377,991	481,902	302,855	444,690	680,846	926,592	19
13,651	36,367		7,954	29,281	7,453	25,638	15,407	54,919	20
19,963	19,950		12,582	11,490	4,660	13,042	17,242	24,533	21
6,994	63,201		5,959	66,411	2,930	16,755	8,889	83,165	22
37,171	22,263		21,823	17,021	10,921	4,913	32,744	21,934	23
11,055	13,548		8,912	10,910	3,648	6,630	12,560	17,540	24
93,548	267,811-		66,756	199,666-	25,656	9,179-	92,412	208,845-	25
73,404	108,515		47,323	111,793	17,427	23,892	64,750	135,685	26
263,261	618,671		133,789	279,075	72,581	192,005	206,370	471,080	27
1,555,294	32,946,562		660,547	19,348,154	533,510	7,554,712	1,194,057	26,902,866	28
1,675,728	5,951,664		664,122	2,359,068	609,009	2,165,013	1,273,131	4,524,081	29
									30
418,513	1,169,849		241,721	657,249	68,456	196,342	310,177	853,591	31
713,762	1,037,061		442,336	706,022	99,983	125,955	542,319	831,977	32
10,707	15,478		7,022	10,861	1,713	2,009	8,735	12,870	33
1,675,728	8,174,052		664,122	3,733,199	609,009	2,489,319	1,273,131	6,222,518	34
1,350,618	300,579		620,297	157,774	419,277	77,628	1,039,574	235,402	35
1,230,291	268,757		536,755	133,682	389,184	72,942	925,939	206,624	36
511,864	643,886		254,202	369,629	143,729	151,080	397,931	520,709	37
270,148	478,663		166,816	336,000	79,116	133,079	245,932	469,079	38
42,343	41,247		12,391	11,954	8,432	8,105	20,823	20,060	39
846,315	458,563		395,606	229,317	315,579	193,619	711,185	422,936	40
4,446	3,840		5,873	5,417	3,221	2,679	9,094	8,096	41
608,564	143,126		290,618	76,601	169,629	33,952	460,247	110,553	42
26,478	6,675		40,613	13,788	17,585	5,595	58,198	19,383	43
85,180	31,844		23,235	8,761	29,569	9,709	52,804	18,471	44
98,154	105,560		3,164	3,107	29,714	28,309	32,878	31,416	45
1,313,777	509,039		567,357	251,393	431,429	142,545	998,786	393,938	46
44,633	156,151		30,335	104,880	5,901	18,550	36,236	123,429	47
3,086	6,906		2,173	5,226	439	898	2,612	6,124	48
1,483,466	147,985		530,217	52,905	558,957	58,588	1,089,174	111,493	49
32,852	25,679		19,276	16,541	18,682	14,497	37,958	31,039	50
175,349	135,254		126,288	110,887	39,096	26,509	165,384	137,395	51
39,709	22,291		37,517	22,699	2,136	1,668	39,653	24,366	52
4,373	32,864		3,172	46,583	460	6,243	3,632	52,826	53
283,500	528,527		170,896	435,044	66,542	69,099	237,438	504,143	54
1,676,252	4,047,436		664,468	2,392,189	609,081	1,055,293	1,273,549	3,447,482	55
1,333,396	21,646,281		624,148	13,187,572	415,856	4,585,006	1,040,004	17,772,578	56
1,213,378	3,834,196		585,816	2,511,962	362,521	708,095	948,337	3,220,057	57
904,852	1,477,401		435,893	965,047	277,895	278,849	713,788	1,243,897	58
1,233,047	5,311,597		594,233	3,477,009	366,724	986,944	960,957	4,463,954	59
1,005,436	224,762		457,165	116,955	326,242	60,475	783,407	177,430	60
1,327,559	4,082,547		621,665	2,611,521	413,740	781,635	1,035,405	3,393,156	61
107,056	235,382		68,826	172,031	34,733	59,611	103,559	231,642	62
19,007	23,777		15,705	21,125	1,713	969	17,418	22,094	63
516,297	343,024		13,455	7,171	302,914	175,867	316,369	183,037	64

TABLE 4 (CONTINUED)

ALL RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		AGE GROUP—45-49			
				Males—*Hommes*		Females—*Femmes*	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	514,487		306,499	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	68,302		201,926	
Total Number of Returns	3	Nombre total de déclarations	3	582,789		508,425	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	496,753	13,087,489	359,544	4,607,945
Commissions from Employment	5	Commissions d'emplois	5	21,865	346,740	8,303	66,137
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	15,388	37,500	9,850	14,642
Family Allowance	7	Allocations Familiales	7	329,248	198,640	94,774	44,810
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	107,933	317,374	75,287	167,434
Old Age Pension	9	Pension de vieillesse	9				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	6,505	14,886	23,575	56,070
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	12,654	73,868	5,508	17,283
Net Business Income	12	Revenu net d'entreprise	12	65,378	302,854	21,795	65,773
Net Professional Income	13	Revenu net de professions	13	17,752	701,684	5,795	47,457
Net Commission Income	14	Revenu net de commissions	14	5,907	43,336	1,439	6,692
Net Farming Income	15	Revenu net d'agriculture	15	39,391	147,344	6,472	24,920
Net Fishing Income	16	Revenu net de pêche	16	3,794	28,055	151	412
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	68,293	798,795	35,656	231,416
Bond Interest	18	Intérêt obligataire	18	76,076	97,394	71,658	98,349
Bank Interest	19	Intérêt bancaire	19	365,047	592,332	289,003	517,244
Mortgage Interest	20	Intérêt hypothécaire	20	12,025	40,031	8,763	36,043
Income from Trusts	21	Revenu de fiducies	21	11,055	11,518	8,377	20,129
Annuity Income	22	Revenu de rentes	22	7,176	86,054	3,737	20,766
Other Canadian Investment Income	23	Autres placements au Canada	23	21,501	22,010	14,378	7,277
Foreign Investment Income	24	Revenu de placements à l'étranger	24	8,822	17,932	4,261	9,160
Net Rental Income	25	Revenu net de location	25	67,377	160,522-	24,002	4,809
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	44,150	127,310	17,432	26,406
Miscellaneous Income	27	Revenus divers	27	123,693	275,946	53,347	135,224
Total Income Assessed	28	Total du revenu imposé	28	578,856	17,208,569	455,202	6,226,398
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	582,191	2,069,859	508,148	1,807,754
Age Exemption	30	Exemption en raison d'âge	30				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	213,024	573,867	46,700	127,734
Wholly Dependent Children	32	Enfants entièrement à charge	32	338,128	514,835	61,085	77,382
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	4,154	5,037	1,017	1,099
Total Personal Exemptions	34	Total des exemptions personnelles	34	582,191	3,163,598	508,148	2,013,969
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	542,275	137,475	342,521	61,556
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	457,696	114,055	316,135	56,798
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	230,000	331,155	114,367	117,541
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	162,263	347,795	78,311	137,922
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	7,102	6,909	5,898	5,769
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	379,112	242,502	295,760	200,525
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	11,753	11,373	5,299	4,774
Union and Professional Dues	42	Cotisations syndicales et prof.	42	253,446	64,638	121,718	23,792
Education Deduction	43	Déduction relative aux études	43	74,618	29,872	16,276	6,119
Tuition Fees	44	Frais de scolarité	44	14,804	5,222	17,628	5,146
Child Care Expenses	45	Frais de garde d'enfants	45	1,110	1,223	6,699	5,870
General Expense Allowance	46	Allocation pour frais généraux	46	489,535	215,821	356,238	112,631
Other Expenses of Employment	47	Autres frais professionnels	47	24,757	90,405	4,615	17,846
Disability Deduction	48	Déduction pour invalidité	48	2,063	4,572	439	983
Standard Deductions	49	Déductions uniformes	49	455,135	45,440	460,935	46,076
Medical Claims	50	Réclamations de frais médicaux	50	18,406	17,784	14,164	10,724
Charitable Donations	51	Dons de charité	51	119,910	105,179	40,025	26,443
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	39,300	25,224	1,407	1,269
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	2,604	33,449	320	5,894
Other Deductions	54	Autres déductions	54	149,260	374,786	61,564	69,797
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	582,440	2,204,879	508,256	917,474
Taxable Income Assessed	56	Revenu imposable établi	56	545,431	11,756,164	353,418	3,745,042
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	507,315	2,266,970	302,561	577,360
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	381,337	888,578	230,636	229,858
Total Net Tax Payable	59	Impôt total net à payer	59	514,487	3,154,647	306,499	807,218
Canada Pension Plan Contributions	60	Cotisations au RPC	60	403,418	102,695	264,989	47,763
Basic Federal Tax	61	Impôt fédéral de base	61	543,388	2,336,345	351,170	638,900
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	65,805	176,365	32,729	50,356
Investment Tax Credit	63	Dégrèvement pour investissement	63	15,638	21,066	1,952	1,439
Child Tax Credit	64	Crédit d'impôt pour enfants	64	7,508	3,468	186,789	95,843

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 4 (SUITE)

TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

GROUPE D'ÂGE			AGE GROUP 50-54 GROUPE D'ÂGE						
Total			Males-*Hommes*		Females-*Femmes*		Total		
Number *Nombre*	Amount *Montant*		Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	POSTE ITEM
820,986			515,159		302,022		817,181		1
270,228			73,828		173,960		247,788		2
1,091,214			588,987		475,982		1,064,969		3
	$			$		$		$	
856,297	17,695,434		486,241	12,603,213	332,413	4,233,696	818,654	16,836,908	4
30,168	412,877		14,863	242,383	5,872	34,014	20,735	276,396	5
25,238	52,142		16,699	48,561	7,678	14,968	24,377	63,529	6
424,022	243,450		225,058	113,920	60,622	26,100	285,680	140,019	7
183,220	484,808		109,919	340,548	64,625	135,721	174,544	476,269	8
									9
30,080	70,956		14,416	42,643	37,892	92,108	52,308	134,752	10
18,162	91,151		22,352	125,533	11,790	36,664	34,142	162,197	11
87,173	368,627		62,269	282,433	20,744	63,561	83,013	345,994	12
23,547	749,141		14,999	599,539	5,237	52,036	20,236	651,575	13
7,346	50,028		5,761	47,487	2,415	4,869	8,176	52,356	14
45,863	172,264		45,074	245,079	8,393	16,389	53,467	261,468	15
3,945	28,467		3,799	26,010	394	2,198	4,193	28,208	16
103,949	1,030,211		75,123	870,226	41,091	284,358	116,214	1,154,585	17
147,734	195,743		83,495	132,638	82,474	140,491	165,969	273,129	18
654,050	1,109,576		395,681	842,022	304,053	700,170	699,734	1,542,192	19
20,788	76,074		14,645	56,544	12,563	46,265	27,208	102,809	20
19,432	31,646		14,831	16,925	9,120	23,271	23,951	40,197	21
10,913	106,819		10,727	141,192	5,306	28,425	16,033	169,617	22
35,879	29,287		25,125	30,140	14,922	13,283	40,047	43,423	23
13,083	27,091		9,927	22,859	5,945	14,626	15,872	37,485	24
91,379	155,713-		70,790	164,702-	28,486	28,395	99,276	136,308-	25
61,582	153,716		46,789	160,449	23,889	36,574	70,678	197,024	26
177,040	411,170		125,215	304,271	50,902	142,807	176,117	447,078	27
1,034,058	23,434,966		584,181	17,129,912	436,809	6,170,990	1,020,990	23,300,901	28
1,090,339	3,877,613		588,297	2,091,575	475,794	1,691,598	1,064,091	3,783,172	29
									30
259,724	701,601		226,535	614,480	39,960	105,981	266,495	720,461	31
399,213	592,216		253,217	352,848	37,999	46,956	291,216	398,904	32
5,171	6,136		2,254	2,750	674	827	2,928	3,577	33
1,090,339	5,177,567		588,297	3,061,653	475,794	1,844,461	1,064,091	4,906,114	34
884,796	199,031		533,668	134,096	318,190	56,842	851,858	190,937	35
773,831	170,853		448,097	109,856	291,536	52,371	739,633	162,227	36
344,367	448,695		223 515	318,950	106,536	109,533	330,051	428,483	37
240,574	485,717		181,599	408,306	95,473	176,378	277,072	584,684	38
13,000	12,678		7,001	6,747	4,601	4,442	11,602	11,189	39
674,872	443,027		408,929	285,896	310,036	226,974	718,965	512,869	40
17,052	16,147		21,353	20,284	12,286	11,082	33,639	31,366	41
375,164	88,430		251,891	64,809	114,191	21,670	366,082	86,479	42
90,894	35,990		72,505	31,244	14,542	5,677	87,047	36,921	43
32,432	10,369		8,959	3,151	10,976	3,892	19,935	7,043	44
7,812	7,093		635	741	2,171	1,474	2,806	2,215	45
845,773	328,452		479,528	209,784	325,798	104,097	805,326	313,880	46
29,372	108,251		20,929	65,470	3,157	10,540	24,086	76,010	47
2,502	5,555		2,654	5,709	705	1,382	3,359	7,090	48
916,070	91,516		447,553	44,687	421,236	42,123	868,789	86,810	49
32,570	28,508		17,230	16,159	16,907	11,701	34,137	27,860	50
159,935	131,623		134,249	119,224	45,449	30,494	179,698	149,718	51
40,707	26,493		47,582	34,330	2,194	1,972	49,776	36,302	52
2,924	39,343		2,033	40,580	376	2,672	2,409	43,252	53
210,824	444,583		144,294	352,437	68,840	64,039	213,134	416,476	54
1,090,696	3,122,353		588,576	2,272,459	475,828	939,354	1,064,404	3,211,812	55
898,849	15,501,206		547,323	11,685,436	346,866	3,727,812	894,189	15,413,248	56
809,876	2,843,430		506,514	2,268,033	297,937	576,027	804,451	2,844,060	57
611,973	1,118,436		380,934	898,111	230,669	234,705	611,603	1,132,816	58
820,986	3,961,866		515,159	3,166,144	302,022	810,732	817,181	3,976,876	59
668,407	150,458		395,363	100,283	251,182	45,272	646,545	145,555	60
894,558	2,975,245		544,702	2,333,058	344,719	633,108	889,421	2,966,166	61
98,534	226,721		72,308	190,612	37,626	62,792	109,934	253,404	62
17,590	22,505		18,181	26,514	2,615	2,082	20,796	28,596	63
194,297	99,312		5,898	2,614	120,513	52,779	126,411	55,393	64

TABLE 4 (CONTINUED)

ALL RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	AGE GROUP—55-59			
			Males-*Hommes*		Females-*Femmes*	
			Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	455,249		249,874	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	75,536		137,977	
Total Number of Returns	3	Nombre total de déclarations	530,785		387,851	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	411,029	9,910,778	241,813	3,016,896
Commissions from Employment	5	Commissions d'emplois	15,213	230,915	4,046	25,241
Other Employment Earnings	6	Autres gains provenant d'un emploi	15,380	46,599	6,315	11,045
Family Allowance	7	Allocations Familiales	117,075	52,404	29,279	10,560
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	102,642	326,449	50,252	115,645
Old Age Pension	9	Pension de vieillesse				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	25,566	83,521	53,968	130,297
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	51,910	407,220	28,792	125,915
Net Business Income	12	Revenu net d'entreprise	49,163	221,397	17,010	50,276
Net Professional Income	13	Revenu net de professions	13,342	475,586	2,999	23,245
Net Commission Income	14	Revenu net de commissions	5,820	36,139	1,894	4,504
Net Farming Income	15	Revenu net d'agriculture	40,006	265,611	6,108	21,310
Net Fishing Income	16	Revenu net de pêche	3,308	20,779	162	1,163
Taxable Amount of Dividends	17	Montant imposable des dividendes	73,671	714,549	42,540	223,394
Bond Interest	18	Intérêt obligataire	87,373	172,977	86,760	178,140
Bank Interest	19	Intérêt bancaire	382,256	1,027,904	278,812	860,377
Mortgage Interest	20	Intérêt hypothécaire	16,929	67,335	13,188	54,067
Income from Trusts	21	Revenu de fiducies	13,739	18,988	8,561	22,578
Annuity Income	22	Revenu de rentes	14,809	144,973	7,528	24,920
Other Canadian Investment Income	23	Autres placements au Canada	26,662	27,407	16,010	9,621
Foreign Investment Income	24	Revenu de placements à l'étranger	11,047	24,388	6,246	11,815
Net Rental Income	25	Revenu net de location	60,776	11,691	26,492	29,546
Net Taxable Capital Gains	26	Gains nets en capital imposables	46,724	170,055	22,073	38,630
Miscellaneous Income	27	Revenus divers	119,601	266,054	49,425	120,679
Total Income Assessed	28	Total du revenu imposé	523,964	14,700,336	361,708	5,109,863
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	529,942	1,885,304	387,661	1,379,099
Age Exemption	30	Exemption en raison d'âge				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	220,531	590,787	24,267	61,810
Wholly Dependent Children	32	Enfants entièrement à charge	142,088	180,364	16,374	18,114
Other Dependants Exemption	33	Ex. pour autres personnes à charge	944	1,243	363	375
Total Personal Exemptions	34	Total des exemptions personnelles	529,942	2,657,697	387,661	1,459,397
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	448,836	109,874	232,481	40,729
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	377,520	89,906	212,264	38,136
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	190,450	257,353	82,074	82,316
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	176,435	434,747	88,350	166,983
Registered Home Ownership	39	Régime enregistré d'épargne-logement	4,779	4,380	4,286	4,138
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	391,387	294,727	282,390	225,423
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	48,272	46,933	29,625	27,694
Union and Professional Dues	42	Cotisations syndicales et prof.	213,572	50,552	82,594	15,351
Education Deduction	43	Déduction relative aux études	44,164	18,704	6,873	2,359
Tuition Fees	44	Frais de scolarité	6,366	2,752	5,382	1,693
Child Care Expenses	45	Frais de garde d'enfants	230	298	315	314
General Expense Allowance	46	Allocation pour frais généraux	405,267	171,862	238,294	74,831
Other Expenses of Employment	47	Autres frais professionnels	18,316	66,248	2,696	7,785
Disability Deduction	48	Déduction pour invalidité	3,193	7,114	877	1,945
Standard Deductions	49	Déductions uniformes	394,802	39,449	330,407	33,018
Medical Claims	50	Réclamations de frais médicaux	16,690	12,734	15,547	10,736
Charitable Donations	51	Dons de charité	128,494	116,217	49,231	31,668
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	57,562	47,807	4,608	6,704
Allowable Investment Loss	53	Pertes déductibles d'entreprise	1,538	24,057	239	2,345
Other Deductions	54	Autres déductions	137,361	257,830	74,924	53,632
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	530,293	2,053,546	387,695	827,801
Taxable Income Assessed	56	Revenu imposable établi	485,584	9,901,752	289,002	3,057,533
Net Federal Tax Payable	57	Impôt fédéral net à payer	447,052	1,909,719	246,233	476,347
Net Provincial Tax Payable	58	Impôt provincial net à payer	339,998	767,652	193,948	196,416
Total Net Tax Payable	59	Impôt total net à payer	455,249	2,677,371	249,874	672,763
Canada Pension Plan Contributions	60	Cotisations au RPC	337,830	83,188	186,392	32,597
Basic Federal Tax	61	Impôt fédéral de base	483,796	1,973,723	286,292	521,427
Dividend Tax Credit	62	Dégrèvement pour dividendes	71,148	158,314	40,268	48,967
Investment Tax Credit	63	Dégrèvement pour investissement	16,150	21,376	1,472	1,163
Child Tax Credit	64	Crédit d'impôt pour enfants	2,132	821	51,746	20,996

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 4 (SUITE)

TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

GROUPE D'ÂGE — Total			AGE GROUP 60-64 GROUPE D'ÂGE — Males-Hommes		Females-Femmes		Total		POSTE ITEM
Number *Nombre*	Amount *Montant*		Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
705,123			364,207		197,039		561,246		1
213,513			79,535		114,972		194,507		2
918,636			443,742		312,011		755,753		3
	$			$		$		$	
652,842	12,927,674		296,168	6,192,239	152,063	1,750,334	448,231	7,942,573	4
19,259	256,156		9,908	145,551	3,307	15,329	13,215	160,879	5
21,695	57,643		12,973	53,825	3,684	8,315	16,657	62,140	6
146,354	62,963		44,340	17,682	9,039	2,774	53,379	20,457	7
152,894	442,094		87,348	285,309	32,898	80,791	120,246	366,100	8
									9
79,534	213,819		41,508	131,428	70,523	167,614	112,031	299,042	10
80,702	533,134		101,084	907,013	55,948	274,674	157,032	1,181,687	11
66,173	271,673		33,318	159,562	10,715	27,539	44,033	187,101	12
16,341	498,831		10,387	318,506	2,457	20,838	12,844	339,344	13
7,714	40,643		4,537	26,406	1,309	2,733	5,846	29,138	14
46,114	286,921		31,939	228,720	5,069	15,142	37,008	243,862	15
3,470	21,942		2,283	9,967	28	26	2,311	9,993	16
116,211	937,943		61,108	562,263	43,678	237,883	104,786	800,146	17
174,133	351,117		85,429	194,169	87,869	207,540	173,298	401,710	18
661,068	1,888,282		338,761	1,104,526	248,008	990,980	586,769	2,095,506	19
30,117	121,402		17,706	71,439	14,840	57,662	32,546	129,101	20
22,300	41,566		10,775	12,728	10,215	38,453	20,990	51,180	21
22,337	169,893		22,442	161,102	15,570	49,335	38,012	210,437	22
42,672	37,028		22,558	24,888	15,682	10,504	38,240	35,392	23
17,293	36,203		10,992	24,285	6,898	16,456	17,890	40,741	24
87,268	17,854		46,589	31,961	21,887	30,065	68,476	62,026	25
68,797	208,685		42,507	131,945	23,721	29,363	66,228	161,308	26
169,026	386,734		106,850	294,286	38,969	94,026	145,819	388,312	27
885,672	19,810,199		435,851	11,089,799	296,567	4,128,377	732,418	15,218,176	28
									29
917,603	3,264,403		443,120	1,576,151	311,657	1,108,740	754,777	2,684,891	30
244,798	652,597		192,801	502,182	12,399	29,914	205,200	532,097	31
158,462	198,477		58,687	71,145	6,473	6,331	65,160	77,476	32
1,307	1,618		598	714	70	86	672	800	33
917,603	4,117,094		443,120	2,150,192	311,657	1,145,071	754,777	3,295,264	34
									35
681,317	150,603		314,498	74,651	141,627	24,201	456,125	98,852	36
589,784	128,042		265,122	59,119	127,132	21,809	392,254	80,928	37
272,524	339,669		134,301	162,073	52,401	47,007	186,702	209,080	38
264,785	601,730		141,154	382,475	59,530	125,428	200,684	507,903	39
9,065	8,518		4,334	4,266	2,917	2,914	7,251	7,180	40
673,777	520,151		344,499	277,757	249,538	214,780	594,037	492,537	41
77,897	74,627		99,593	96,296	56,723	53,116	156,316	149,412	42
296,166	65,903		149,854	31,218	56,641	9,222	206,495	40,439	43
51,037	21,063		19,307	7,530	2,683	993	21,990	8,523	44
11,748	4,445		3,069	862	1,899	532	4,968	1,393	45
545	612		275	259	47	12	322	271	46
643,561	246,693		289,487	115,587	147,415	44,455	436,902	160,041	47
21,012	74,033		11,083	38,769	1,678	3,942	12,761	42,711	48
4,070	9,059		3,454	7,658	1,557	3,458	5,011	11,116	49
725,209	72,467		323,505	32,317	254,206	25,454	577,711	57,771	50
32,237	23,470		16,905	15,966	13,576	9,985	30,481	25,951	51
177,725	147,885		114,357	97,696	50,682	34,381	165,039	132,077	52
62,170	54,511		64,450	69,729	5,202	8,922	69,652	78,650	53
1,777	26,402		987	13,778	237	3,516	1,224	17,294	54
212,285	311,463		122,350	184,523	65,912	48,798	188,262	233,320	55
917,988	2,881,346		443,329	1,672,528	311,875	682,923	755,204	2,355,452	56
774,586	12,959,286		392,408	7,259,580	231,850	2,461,944	624,258	9,721,524	57
693,285	2,386,066		357,729	1,356,447	193,518	381,707	551,247	1,738,154	58
533,946	964,068		279,815	560,023	154,543	161,080	434,358	721,102	59
705,123	3,350,134		364,207	1,916,470	197,039	542,787	561,246	2,459,257	60
524,222	115,786		240,094	57,856	116,300	19,786	356,394	77,642	61
770,088	2,495,150		390,872	1,417,324	228,949	416,423	619,821	1,833,747	62
111,416	207,281		59,054	124,677	40,730	51,977	99,784	176,654	63
17,622	22,539		11,426	17,481	1,037	678	12,463	18,159	64
53,878	21,817		2,019	945	13,639	5,286	15,658	6,231	

TABLE 4 (CONTINUED)

ALL RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		65 AND OVER—*65 ET PLUS*			
				Males-*Hommes*		Females-*Femmes*	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	439,589		364,158	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	332,096		316,664	
Total Number of Returns	3	Nombre total de déclarations	3	771,685		680,822	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	139,031	1,640,635	65,590	461,679
Commissions from Employment	5	Commissions d'emplois	5	7,229	59,120	1,429	12,027
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	4,176	11,702	1,375	2,644
Family Allowance	7	Allocations Familiales	7	14,472	6,077	3,687	1,742
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	33,317	42,598	14,202	13,659
Old Age Pension	9	Pension de vieillesse	9	746,235	2,004,026	663,966	1,815,358
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	665,626	1,573,109	381,129	700,835
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	402,189	2,211,167	237,732	938,054
Net Business Income	12	Revenu net d'entreprise	12	33,751	93,017	9,167	26,497
Net Professional Income	13	Revenu net de professions	13	13,183	223,074	2,823	11,086
Net Commission Income	14	Revenu net de commissions	14	7,022	29,623	894	1,598
Net Farming Income	15	Revenu net d'agriculture	15	47,246	199,849	8,813	29,287
Net Fishing Income	16	Revenu net de pêche	16	1,654	3,532	18	63
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	107,901	959,851	123,991	762,054
Bond Interest	18	Intérêt obligataire	18	210,558	669,512	245,927	772,091
Bank Interest	19	Intérêt bancaire	19	663,366	3,026,551	607,540	3,245,552
Mortgage Interest	20	Intérêt hypothécaire	20	45,174	163,800	37,623	143,128
Income from Trusts	21	Revenu de fiducies	21	18,915	39,944	37,255	239,114
Annuity Income	22	Revenu de rentes	22	94,799	390,881	60,182	132,545
Other Canadian Investment Income	23	Autres placements au Canada	23	44,253	38,675	42,361	30,054
Foreign Investment Income	24	Revenu de placements à l'étranger	24	17,121	57,513	14,195	46,029
Net Rental Income	25	Revenu net de location	25	71,746	148,492	48,494	95,139
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	70,490	202,244	59,006	101,928
Miscellaneous Income	27	Revenus divers	27	130,778	319,825	58,010	119,126
Total Income Assessed	28	Total du revenu imposé	28	770,854	14,114,817	679,568	9,701,289
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	770,638	2,741,403	680,440	2,421,828
Age Exemption	30	Exemption en raison d'âge	30	769,856	1,707,825	680,212	1,509,778
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	210,571	393,954	9,296	18,947
Wholly Dependent Children	32	Enfants entièrement à charge	32	22,823	27,046	2,696	3,151
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	124	118	70	83
Total Personal Exemptions	34	Total des exemptions personnelles	34	770,638	4,870,346	680,440	3,953,786
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	44,014	5,925	20,626	2,255
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	30,740	3,673	13,910	1,449
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	26,177	23,584	8,936	4,810
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	64,879	278,996	27,519	85,461
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	2,924	2,847	2,314	2,262
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	663,181	572,411	604,219	552,561
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	423,412	398,138	255,469	231,998
Union and Professional Dues	42	Cotisations syndicales et prof.	42	53,574	5,459	29,611	1,724
Education Deduction	43	Déduction relative aux études	43	6,168	2,378	1,011	344
Tuition Fees	44	Frais de scolarité	44	1,609	453	1,254	338
Child Care Expenses	45	Frais de garde d'enfants	45				
General Expense Allowance	46	Allocation pour frais généraux	46	127,096	33,062	60,163	12,304
Other Expenses of Employment	47	Autres frais professionnels	47	5,900	17,581	736	3,328
Disability Deduction	48	Déduction pour invalidité	48	9,988	22,035	11,147	24,641
Standard Deductions	49	Déductions uniformes	49	554,143	55,362	498,047	49,835
Medical Claims	50	Réclamations de frais médicaux	50	28,146	53,616	32,015	82,207
Charitable Donations	51	Dons de charité	51	206,936	175,242	166,626	125,395
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	180,272	335,960	12,039	21,838
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	1,204	20,857	436	2,823
Other Deductions	54	Autres déductions	54	212,338	170,278	194,853	84,123
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	770,750	2,177,859	680,486	1,289,698
Taxable Income Assessed	56	Revenu imposable établi	56	566,099	7,296,148	477,251	4,826,778
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	425,079	1,280,902	357,101	737,380
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	350,281	550,177	296,174	321,635
Total Net Tax Payable	59	Impôt total net à payer	59	439,589	1,831,079	364,158	1,059,015
Canada Pension Plan Contributions	60	Cotisations au RPC	60	32,992	4,673	17,819	1,987
Basic Federal Tax	61	Impôt fédéral de base	61	559,625	1,348,900	464,908	801,765
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	100,702	211,592	112,882	166,053
Investment Tax Credit	63	Dégrèvement pour investissement	63	10,260	11,407	1,315	924
Child Tax Credit	64	Crédit d'impôt pour enfants	64	987	408	3,812	1,797

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 4 (SUITE)

TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Total			GRAND TOTAL—*TOTAL GLOBAL*						
			Males-*Hommes*		Females-*Femmes*		Total		
Number *Nombre*	Amount *Montant*		Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	ITEM / POSTE
803,747			6,330,019		4,098,007		10,428,026		1
648,760			1,630,613		3,162,224		4,792,837		2
1,452,507			7,960,632		7,260,231		15,220,863		3
	$			$		$		$	
204,621	2,102,314		6,390,911	126,496,534	4,839,638	55,049,971	11,230,549	181,546,506	4
8,658	71,147		234,473	2,957,206	92,595	471,050	327,068	3,428,255	5
5,551	14,346		232,882	389,283	170,892	171,166	403,774	560,449	6
18,159	7,819		2,699,040	1,625,917	1,044,208	530,364	3,743,248	2,156,281	7
47,519	56,257		1,825,107	5,412,308	1,189,453	2,633,852	3,014,560	8,046,160	8
1,410,201	3,819,384		746,589	2,004,616	665,158	1,818,218	1,411,747	3,822,834	9
1,046,755	2,273,943		791,648	1,889,998	621,225	1,233,397	1,412,873	3,123,395	10
639,921	3,149,221		607,455	3,769,646	350,417	1,413,144	957,872	5,182,789	11
42,918	119,514		568,981	2,413,958	229,426	641,167	798,407	3,055,125	12
16,006	234,160		177,074	4,968,060	66,501	542,593	243,575	5,510,653	13
7,916	31,222		67,662	367,842	27,600	54,268	95,262	422,110	14
56,059	229,136		377,829	1,660,046	62,858	171,482	440,687	1,831,528	15
1,672	3,595		49,440	317,153	4,751	14,391	54,191	331,544	16
231,892	1,721,905		665,891	6,231,108	452,298	2,748,314	1,118,189	8,979,422	17
456,485	1,441,603		945,440	1,581,050	986,036	1,725,549	1,931,476	3,306,599	18
1,270,906	6,272,103		4,272,018	8,314,588	3,601,485	7,920,688	7,873,503	16,235,276	19
82,797	306,929		131,485	467,887	109,150	395,127	240,635	863,014	20
56,170	279,058		130,943	182,894	102,867	417,856	233,810	600,751	21
154,981	523,427		165,649	1,090,993	99,668	297,868	265,317	1,388,861	22
86,614	68,729		235,547	203,672	164,284	94,344	399,831	298,016	23
31,316	103,542		88,141	180,802	50,418	123,447	138,559	304,249	24
120,240	243,630		566,482	817,923-	242,661	119,717	809,143	698,206-	25
129,496	304,172		446,809	1,078,243	222,599	294,675	669,408	1,372,917	26
188,788	438,951		1,362,657	2,770,088	777,167	1,650,808	2,139,824	4,420,896	27
1,450,422	23,816,106		7,903,554	175,555,968	6,537,900	80,533,454	14,441,454	256,089,423	28
1,451,078	5,163,231		7,952,189	28,253,802	7,257,440	25,792,938	15,209,629	54,046,738	29
1,450,068	3,217,603		770,210	1,708,611	681,404	1,512,275	1,451,614	3,220,886	30
219,867	412,901		2,323,612	6,085,237	511,861	1,451,013	2,835,473	7,536,250	31
25,519	30,196		2,766,216	3,850,818	705,973	810,983	3,472,189	4,661,801	32
192	201		40,359	57,144	14,945	18,002	55,304	75,146	33
1,451,078	8,824,132		7,952,189	39,955,611	7,257,440	29,585,211	15,209,629	69,540,821	34
64,640	8,180		6,377,896	1,421,380	4,390,958	730,859	10,768,854	2,152,238	35
44,650	5,121		5,972,081	1,259,610	4,405,711	721,166	10,377,792	1,980,776	36
35,113	28,393		2,136,356	2,681,537	1,299,134	1,200,316	3,435,490	3,881,853	37
92,398	364,457		1,393,598	3,069,275	706,735	1,248,074	2,100,333	4,317,349	38
5,238	5,109		309,382	297,603	233,235	223,812	542,617	521,415	39
1,267,400	1,124,972		4,452,571	2,764,969	3,721,883	2,377,739	8,174,454	5,142,707	40
678,881	630,137		618,886	584,397	370,490	336,654	989,376	921,051	41
83,185	7,183		2,815,221	640,848	1,604,245	287,965	4,419,466	928,813	42
7,179	2,722		502,742	174,512	250,547	77,112	753,289	255,624	43
2,863	791		514,249	296,663	505,018	248,766	1,019,267	545,429	44
			19,611	20,043	428,218	438,829	447,829	458,872	45
187,259	45,366		6,305,985	2,401,488	4,778,689	1,400,494	11,084,674	3,801,982	46
6,726	20,910		246,666	799,708	46,232	125,278	292,898	924,986	47
21,135	46,676		30,204	66,944	17,608	38,363	47,812	105,307	48
1,052,190	105,197		6,694,290	668,033	6,613,651	663,175	13,307,941	1,331,208	49
60,161	135,922		161,648	165,975	172,759	178,470	334,407	344,446	50
373,562	300,637		1,189,027	1,005,834	544,296	354,217	1,733,323	1,360,052	51
192,311	357,799		520,278	583,387	39,847	48,853	560,125	632,239	52
1,640	23,680		21,106	241,832	3,435	31,351	24,541	273,183	53
407,191	254,402		1,568,123	2,774,381	825,894	578,248	2,394,017	3,352,628	54
1,451,236	3,467,557		7,956,295	21,922,418	7,258,592	11,309,740	15,214,887	33,232,159	55
1,043,350	12,122,925		6,963,024	114,580,677	4,839,043	46,150,995	11,802,067	160,731,673	56
782,180	2,018,282		6,228,452	20,747,325	4,036,165	6,917,120	10,264,617	27,664,445	57
646,455	871,812		4,695,984	8,224,768	3,080,308	2,791,415	7,776,292	11,016,182	58
803,747	2,890,094		6,330,019	28,972,093	4,098,007	9,708,534	10,428,026	38,680,627	59
50,811	6,659		4,761,850	1,072,996	3,383,210	563,482	8,145,060	1,636,478	60
1,024,533	2,150,665		6,936,829	21,953,776	4,807,664	7,742,412	11,744,493	29,696,188	61
213,584	377,644		633,482	1,375,652	410,099	600,150	1,043,581	1,975,803	62
11,575	12,331		137,309	174,247	16,309	11,549	153,618	185,795	63
4,799	2,205		59,793	30,866	2,577,178	1,482,661	2,636,971	1,513,527	64

Note: The Grand Total includes taxfilers whose age was unstated.

Remarque: Le total global comprend les contribuables dont l'âge n'est pas indiqué.

TABLE 4A

TAXABLE RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		UNDER 20 - *MOINS DE 20*			
				Males-*Hommes*		Females-*Femmes*	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	155,176		82,503	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	155,176		82,503	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	149,591	1,348,791	79,596	679,988
Commissions from Employment	5	Commissions d'emplois	5	2,405	4,820	1,435	1,885
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	2,853	1,542	2,528	1,536
Family Allowance	7	Allocations Familiales	7	1,830	562	1,439	441
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	61,891	156,826	19,261	38,094
Old Age Pension	9	Pension de vieillesse	9				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	2,601	1,875	948	477
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	146	162	132	184
Net Business Income	12	Revenu net d'entreprise	12	1,880	9,008	480	1,374
Net Professional Income	13	Revenu net de professions	13	241	963	177	788
Net Commission Income	14	Revenu net de commissions	14	516	491	59	88
Net Farming Income	15	Revenu net d'agriculture	15	2,054	10,696	329	3,908
Net Fishing Income	16	Revenu net de pêche	16	2,108	11,903	132	283
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	2,333	22,115	1,514	31,079
Bond Interest	18	Intérêt obligataire	18	6,229	6,537	4,107	4,138
Bank Interest	19	Intérêt bancaire	19	44,802	26,513	26,690	22,052
Mortgage Interest	20	Intérêt hypothécaire	20	176	202	40	44
Income from Trusts	21	Revenu de fiducies	21	1,911	16,162	1,856	14,691
Annuity Income	22	Revenu de rentes	22			20	96
Other Canadian Investment Income	23	Autres placements au Canada	23	1,285	3,640	1,013	260
Foreign Investment Income	24	Revenu de placements à l'étranger	24	589	1,381	431	2,359
Net Rental Income	25	Revenu net de location	25	175	176-	245	582
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	859	2,899	683	945
Miscellaneous Income	27	Revenus divers	27	5,700	4,551	4,257	3,792
Total Income Assessed	28	Total du revenu imposé	28	155,176	1,631,463	82,503	809,084
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	155,126	551,440	82,474	293,409
Age Exemption	30	Exemption en raison d'âge	30				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	2,056	5,741	1,053	2,227
Wholly Dependent Children	32	Enfants entièrement à charge	32	1,214	963	959	720
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	258	337	382	466
Total Personal Exemptions	34	Total des exemptions personnelles	34	155,126	558,482	82,474	296,821
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	131,758	16,318	71,210	8,567
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	148,206	19,838	78,683	10,587
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	12,350	5,984	7,751	3,232
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	2,050	2,800	1,335	1,049
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	2,902	2,864	1,777	1,425
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	47,077	17,289	29,498	10,617
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	85	44	126	101
Union and Professional Dues	42	Cotisations syndicales et prof.	42	37,403	4,761	19,342	2,154
Education Deduction	43	Déduction relative aux études	43	12,821	3,193	8,162	1,992
Tuition Fees	44	Frais de scolarité	44	13,968	8,429	10,103	4,620
Child Care Expenses	45	Frais de garde d'enfants	45			404	346
General Expense Allowance	46	Allocation pour frais généraux	46	149,366	38,774	79,543	20,306
Other Expenses of Employment	47	Autres frais professionnels	47	1,312	1,257	502	339
Disability Deduction	48	Déduction pour invalidité	48			68	151
Standard Deductions	49	Déductions uniformes	49	150,734	15,051	80,533	8,048
Medical Claims	50	Réclamations de frais médicaux	50	852	314	644	395
Charitable Donations	51	Dons de charité	51	3,742	1,934	1,317	465
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52				
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	10	25		
Other Deductions	54	Autres déductions	54	5,956	2,084	3,023	575
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	155,170	140,959	82,481	74,968
Taxable Income Assessed	56	Revenu imposable établi	56	155,176	930,578	82,503	435,403
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	150,370	111,620	78,954	45,351
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	113,877	50,389	59,233	20,929
Total Net Tax Payable	59	Impôt total net à payer	59	155,176	162,009	82,503	66,280
Canada Pension Plan Contributions	60	Cotisations au RPC	60	104,184	13,262	56,509	6,931
Basic Federal Tax	61	Impôt fédéral de base	61	155,176	142,225	82,503	61,110
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	2,333	5,011	1,514	7,045
Investment Tax Credit	63	Dégrèvement pour investissement	63	462	331	207	216
Child Tax Credit	64	Crédit d'impôt pour enfants	64	180	185	2,378	917

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 4A

DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Total			AGE GROUP 20-24 *GROUPE D'ÂGE*						POSTE ITEM
			Males-*Hommes*		Females-*Femmes*		Total		
Number *Nombre*	Amount *Montant*		Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
237,679			783,595		608,544		1,392,139		1
									2
237,679			783,595		608,544		1,392,139		3
	$			$		$		$	
229,187	2,028,779		759,079	10,289,503	598,764	7,121,428	1,357,843	17,410,931	4
3,840	6,705		19,900	93,479	14,970	41,465	34,870	134,944	5
5,381	3,078		38,820	21,225	21,908	12,541	60,728	33,766	6
3,269	1,003		74,462	25,174	33,598	9,927	108,060	35,100	7
81,152	194,920		345,750	1,025,354	166,564	376,172	512,314	1,401,526	8
									9
3,549	2,352		5,938	3,913	3,217	2,106	9,155	6,019	10
278	346		2,023	1,706	441	191	2,464	1,897	11
2,360	10,382		18,961	90,851	7,343	18,616	26,304	109,467	12
418	1,751		3,158	14,176	1,993	9,696	5,151	23,872	13
575	579		3,226	10,362	1,308	1,136	4,534	11,497	14
2,383	14,604		12,657	53,239	1,486	9,911	14,143	63,150	15
2,240	12,186		5,536	35,158	497	1,691	6,033	36,849	16
3,847	53,194		13,937	52,402	11,730	33,102	25,667	85,504	17
10,336	10,675		41,143	27,120	48,123	26,954	89,266	54,074	18
71,492	48,566		258,260	142,401	244,858	122,308	503,118	264,710	19
216	246		881	3,319	767	1,102	1,648	4,422	20
3,767	30,853		5,327	15,709	3,936	11,330	9,263	27,039	21
17	96		448	2,960	199	1,806	647	4,766	22
2,298	3,900		7,891	3,179	6,189	2,809	14,080	5,988	23
1,020	3,740		895	1,753	745	2,597	1,640	4,351	24
420	405		9,833	9,500	3,799	3,154	13,632	12,656	25
1,542	3,843		8,629	7,285	4,443	1,452	13,072	8,737	26
9,957	8,344		82,641	100,169	46,871	53,720	129,512	153,888	27
237,679	2,440,546		783,595	12,010,935	608,544	7,858,906	1,392,139	19,869,841	28
237,600	844,849		782,910	2,785,375	608,380	2,163,011	1,391,290	4,948,385	29
									30
3,109	7,968		82,232	212,005	22,189	58,760	104,421	270,765	31
2,173	1,683		71,782	63,791	20,520	15,937	92,302	79,728	32
640	803		2,082	2,505	1,841	1,721	3,923	4,226	33
237,600	855,303		782,910	3,063,676	608,380	2,239,428	1,391,290	5,303,104	34
202,968	24,685		754,779	142,097	590,225	104,377	1,345,004	246,473	35
226,889	30,425		754,391	138,821	593,664	108,880	1,348,055	247,702	36
20,101	9,216		132,103	96,569	130,797	87,199	262,900	183,768	37
3,385	3,849		37,044	57,616	28,849	36,181	65,893	93,797	38
4,679	4,288		65 522	62,402	58,226	55,202	123,748	117,604	39
76,575	27,906		276,275	108,629	267,348	102,512	543,623	211,141	40
211	145		1,828	1,138	813	512	2,641	1,650	41
36,745	6,916		279,364	48,444	190,470	30,527	469,834	78,971	42
20,983	5,185		79,465	22,941	45,518	12,536	124,983	35,478	43
24,071	13,050		88,476	50,595	80,610	33,924	169,086	84,520	44
404	346		206	203	19,779	17,161	19,985	17,365	45
228,909	59,079		757,500	265,829	598,092	202,794	1,355,592	468,624	46
1,814	1,596		14,175	23,145	4,393	7,080	18,568	30,224	47
68	151		622	1,381	131	291	753	1,672	48
231,267	23,098		745,708	74,537	575,888	57,511	1,321,596	132,048	49
1,496	709		5,648	3,296	10,451	5,242	16,099	8,538	50
5,059	2,399		32,834	19,827	24,082	11,912	56,916	31,738	51
			5,399	2,015	2,370	939	7,769	2,954	52
10	25		336	990			336	990	53
8,979	2,659		67,429	30,872	40,385	10,468	107,814	41,340	54
237,651	215,927		783,541	1,151,348	608,520	885,250	1,392,061	2,036,598	55
237,679	1,365,981		783,595	7,785,025	608,544	4,731,240	1,392,139	12,516,264	56
229,324	156,971		772,982	1,167,390	598,826	640,472	1,371,808	1,807,863	57
173,110	71,318		576,237	485,239	447,220	266,795	1,023,457	752,033	58
237,679	228,289		783,595	1,652,629	608,544	907,267	1,392,139	2,559,896	59
160,693	20,193		571,682	110,627	447,226	80,234	1,018,908	190,861	60
237,679	203,335		783,595	1,332,144	608,544	762,424	1,392,139	2,094,568	61
3,847	12,056		13,639	11,876	11,269	7,503	24,908	19,379	62
669	547		4,481	3,819	685	818	5,166	4,637	63
2,558	1,102		758	279	56,274	21,181	57,032	21,460	64

TABLE 4A (CONTINUED)

TAXABLE RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	AGE GROUP—25-29			
			Males-*Hommes*		Females-*Femmes*	
			Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	900,738		630,855	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables				
Total Number of Returns	3	Nombre total de déclarations	900,738		630,855	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	856,828	16,638,516	615,393	8,995,911
Commissions from Employment	5	Commissions d'emplois	37,414	380,540	12,919	69,111
Other Employment Earnings	6	Autres gains provenant d'un emploi	30,886	30,269	15,961	15,631
Family Allowance	7	Allocations Familiales	305,045	137,498	101,637	40,003
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	285,397	878,396	180,753	440,827
Old Age Pension	9	Pension de vieillesse				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	862	1,649	1,770	2,610
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	1,439	1,761	1,761	2,251
Net Business Income	12	Revenu net d'entreprise	44,633	254,656	14,248	56,294
Net Professional Income	13	Revenu net de professions	14,119	193,942	7,219	62,961
Net Commission Income	14	Revenu net de commissions	6,191	23,344	2,824	4,697
Net Farming Income	15	Revenu net d'agriculture	19,836	105,368	2,746	11,018
Net Fishing Income	16	Revenu net de pêche	5,656	46,050	659	2,277
Taxable Amount of Dividends	17	Montant imposable des dividendes	39,235	192,189	24,245	84,024
Bond Interest	18	Intérêt obligataire	71,738	44,721	73,807	42,689
Bank Interest	19	Intérêt bancaire	370,359	241,035	291,610	195,086
Mortgage Interest	20	Intérêt hypothécaire	2,335	5,337	1,831	2,838
Income from Trusts	21	Revenu de fiducies	7,599	10,237	3,402	7,493
Annuity Income	22	Revenu de rentes	828	10,920	565	4,646
Other Canadian Investment Income	23	Autres placements au Canada	15,066	6,272	8,802	1,788
Foreign Investment Income	24	Revenu de placements à l'étranger	3,198	2,577	1,557	897
Net Rental Income	25	Revenu net de location	36,314	52,155-	11,990	10,338-
Net Taxable Capital Gains	26	Gains nets en capital imposables	28,644	19,655	11,752	7,580
Miscellaneous Income	27	Revenus divers	138,086	213,085	83,914	134,935
Total Income Assessed	28	Total du revenu imposé	900,738	19,385,861	630,855	10,175,228
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	900,341	3,197,542	630,640	2,239,713
Age Exemption	30	Exemption en raison d'âge				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	222,487	584,643	45,727	130,912
Wholly Dependent Children	32	Enfants entièrement à charge	304,695	334,296	73,660	67,800
Other Dependants Exemption	33	Ex. pour autres personnes à charge	4,967	7,004	2,920	3,559
Total Personal Exemptions	34	Total des exemptions personnelles	900,341	4,123,486	630,640	2,441,985
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	875,770	205,594	612,676	124,555
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	848,587	195,530	604,897	126,316
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	265,729	258,930	228,808	185,829
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	109,496	178,542	73,939	108,628
Registered Home Ownership	39	Régime enregistré d'épargne-logement	113,387	109,164	76,782	74,296
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	402,201	180,774	320,005	146,993
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	1,021	686	1,693	1,134
Union and Professional Dues	42	Cotisations syndicales et prof.	401,253	88,605	257,615	50,290
Education Deduction	43	Déduction relative aux études	32,136	9,678	21,087	5,701
Tuition Fees	44	Frais de scolarité	77,632	36,492	59,990	21,303
Child Care Expenses	45	Frais de garde d'enfants	1,976	1,894	98,932	99,005
General Expense Allowance	46	Allocation pour frais généraux	850,602	360,109	613,745	233,105
Other Expenses of Employment	47	Autres frais professionnels	36,893	107,377	8,174	16,229
Disability Deduction	48	Déduction pour invalidité	981	2,053	233	517
Standard Deductions	49	Déductions uniformes	829,057	82,699	586,227	58,492
Medical Claims	50	Réclamations de frais médicaux	7,887	6,239	12,567	6,784
Charitable Donations	51	Dons de charité	65,947	49,721	36,195	19,557
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	16,073	7,584	4,122	1,868
Allowable Investment Loss	53	Pertes déductibles d'entreprise	1,774	5,913	15	33
Other Deductions	54	Autres déductions	128,674	113,347	65,899	21,127
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	900,684	2,000,930	630,820	1,301,762
Taxable Income Assessed	56	Revenu imposable établi	900,729	13,222,405	630,855	6,423,781
Net Federal Tax Payable	57	Impôt fédéral net à payer	891,101	2,216,774	623,169	962,195
Net Provincial Tax Payable	58	Impôt provincial net à payer	657,806	870,908	460,899	380,295
Total Net Tax Payable	59	Impôt total net à payer	900,738	3,087,682	630,855	1,342,490
Canada Pension Plan Contributions	60	Cotisations au RPC	650,987	155,891	458,948	93,825
Basic Federal Tax	61	Impôt fédéral de base	900,705	2,423,551	630,853	1,088,813
Dividend Tax Credit	62	Dégrèvement pour dividendes	37,863	43,294	23,373	19,046
Investment Tax Credit	63	Dégrèvement pour investissement	10,803	10,711	798	508
Child Tax Credit	64	Crédit d'impôt pour enfants	2,293	1,041	168,756	74,117

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

GROUPE D'ÂGE			AGE GROUP 30-34 GROUPE D'ÂGE						POSTE
Total			Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant		Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,531,593			841,725		521,332		1,363,057		1
									2
1,531,593			841,725		521,332		1,363,057		3
	$			$		$		$	
1,472,221	25,634,427		787,923	18,393,876	498,214	8,132,750	1,286,137	26,526,627	4
50,333	449,651		38,154	487,623	8,772	59,870	46,926	547,493	5
46,847	45,900		21,752	31,819	10,996	15,531	32,748	47,350	6
406,682	177,501		483,381	284,787	135,274	68,860	618,655	353,648	7
466,150	1,319,223		204,719	637,758	113,837	285,643	318,556	923,402	8
									9
2,632	4,259		897	1,360	3,652	7,938	4,549	9,298	10
3,200	4,013		1,408	3,992	1,329	4,320	2,737	8,312	11
58,881	310,950		58,818	309,605	19,489	82,958	78,307	392,563	12
21,338	256,903		25,158	634,180	9,763	121,524	34,921	755,704	13
9,015	28,042		6,831	42,399	2,525	9,331	9,356	51,730	14
22,582	116,386		23,092	120,790	4,100	11,782	27,192	132,572	15
6,315	48,327		5,575	47,454	501	1,885	6,076	49,339	16
63,480	276,213		60,173	386,783	29,187	186,865	89,360	573,648	17
145,545	87,410		83,049	62,965	68,670	53,864	151,719	116,829	18
661,969	436,121		399,588	308,874	273,993	250,425	673,581	559,299	19
4,166	8,175		4,627	9,875	3,110	5,251	7,737	15,126	20
11,001	17,729		11,739	9,710	3,777	7,940	15,516	17,650	21
1,393	15,566		2,521	31,325	1,020	4,563	3,541	35,887	22
23,868	8,059		17,325	12,306	9,098	3,925	26,423	16,231	23
4,755	3,475		6,113	5,835	2,279	6,107	8,392	11,942	24
48,304	62,494-		56,038	126,266-	17,764	16,038-	73,802	142,305-	25
40,396	27,235		43,267	38,313	15,728	10,055	58,995	48,368	26
222,000	348,020		150,392	260,893	83,299	206,870	233,691	467,763	27
1,531,593	29,561,089		841,725	21,996,254	521,332	9,522,218	1,363,057	31,518,473	28
									29
1,530,981	5,437,256		841,099	2,988,003	521,179	1,854,022	1,362,278	4,842,025	30
268,214	715,555		289,164	783,180	61,404	181,015	350,568	964,195	31
378,355	402,097		478,320	632,249	101,254	111,434	579,574	743,683	32
7,887	10,563		8,337	12,215	2,716	3,709	11,053	15,924	33
1,530,981	6,565,471		841,099	4,415,647	521,179	2,150,180	1,362,278	6,565,827	34
									35
1,488,446	330,149		825,524	207,368	505,503	107,897	1,331,027	315,265	36
1,453,484	321,846		769,049	189,835	474,147	103,482	1,241,196	293,318	37
494,537	444,759		328,182	404,804	213,062	211,842	541,244	616,646	38
183,435	287,170		157,592	288,367	80,929	134,915	238,521	423,281	39
190,169	183,460		53,692	52,169	34,521	33,528	88,213	85,697	40
722,206	327,767		432,286	214,615	295,001	152,761	727,287	367,376	41
2,714	1,821		1,123	770	1,107	669	2,230	1,439	42
658,868	138,894		404,422	98,591	227,805	48,050	632,227	146,641	43
53,223	15,379		14,133	4,260	11,153	2,910	25,286	7,170	44
137,622	57,795		58,320	24,958	49,588	15,858	107,908	40,817	45
100,908	100,899		5,800	6,290	133,813	152,400	139,613	158,690	46
1,464,347	593,214		778,822	347,507	496,257	195,682	1,275,079	543,190	47
45,067	123,607		38,578	131,275	6,613	16,451	45,191	147,727	48
1,214	2,570		1,959	4,226	517	1,148	2,476	5,374	49
1,415,284	141,191		731,751	73,031	475,875	47,556	1,207,626	120,587	50
20,454	13,023		11,516	8,388	14,191	9,596	25,707	17,983	51
102,142	69,278		102,749	84,275	36,277	19,553	139,026	103,828	52
20,195	9,452		29,931	15,062	2,226	1,235	32,157	16,297	53
1,789	5,946		2,862	12,284	293	1,174	3,155	13,458	54
194,573	134,474		179,268	253,400	63,184	29,902	242,452	283,302	55
1,531,504	3,302,692		841,501	2,421,476	521,298	1,286,609	1,362,799	3,708,085	56
1,531,584	19,646,185		841,725	15,048,291	521,332	6,069,720	1,363,057	21,118,011	57
1,514,270	3,178,969		830,560	2,685,873	514,680	948,377	1,345,240	3,634,250	58
1,118,705	1,251,203		619,549	1,044,553	383,385	366,602	1,002,934	1,411,155	59
1,531,593	4,430,172		841,725	3,730,426	521,332	1,314,979	1,363,057	5,045,405	60
1,109,935	249,716		615,015	156,119	381,555	80,950	996,570	237,069	61
1,531,558	3,512,364		841,699	2,873,294	521,329	1,050,551	1,363,028	3,923,845	62
61,236	62,339		58,665	87,415	28,702	42,356	87,367	129,771	63
11,601	11,219		12,431	14,859	1,854	907	14,285	15,765	64
171,049	75,158		5,942	2,737	203,998	107,173	209,940	109,910	

TABLE 4A (CONTINUED)

TAXABLE RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		AGE GROUP—35-39			
				Males-*Hommes*		Females-*Femmes*	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	765,495		467,552	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	765,495		467,552	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	709,770	18,665,469	443,767	7,137,145
Commissions from Employment	5	Commissions d'emplois	5	29,955	503,312	7,549	71,632
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	20,262	34,215	8,940	16,129
Family Allowance	7	Allocations Familiales	7	526,927	371,934	142,148	83,024
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	156,810	473,844	92,307	222,344
Old Age Pension	9	Pension de vieillesse	9				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	1,766	4,441	6,794	13,127
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	2,514	6,678	1,541	4,029
Net Business Income	12	Revenu net d'entreprise	12	62,438	309,801	17,978	97,771
Net Professional Income	13	Revenu net de professions	13	28,191	945,026	7,217	93,153
Net Commission Income	14	Revenu net de commissions	14	6,532	45,704	1,142	3,216
Net Farming Income	15	Revenu net d'agriculture	15	26,655	128,539	4,147	13,468
Net Fishing Income	16	Revenu net de pêche	16	4,804	40,845	437	1,103
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	68,225	665,878	32,019	257,519
Bond Interest	18	Intérêt obligataire	18	83,618	67,337	63,532	62,654
Bank Interest	19	Intérêt bancaire	19	411,791	385,103	253,578	313,404
Mortgage Interest	20	Intérêt hypothécaire	20	6,694	16,120	3,955	15,322
Income from Trusts	21	Revenu de fiducies	21	13,860	8,788	3,452	8,806
Annuity Income	22	Revenu de rentes	22	4,643	49,936	1,529	10,532
Other Canadian Investment Income	23	Autres placements au Canada	23	19,146	11,525	9,988	7,184
Foreign Investment Income	24	Revenu de placements à l'étranger	24	8,115	7,718	2,327	4,924
Net Rental Income	25	Revenu net de location	25	63,533	211,957-	17,962	18,187-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	50,117	75,673	14,538	15,133
Miscellaneous Income	27	Revenus divers	27	152,221	320,749	75,101	227,913
Total Income Assessed	28	Total du revenu imposé	28	765,495	22,926,677	467,552	8,661,342
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	765,000	2,719,388	467,481	1,662,079
Age Exemption	30	Exemption en raison d'âge	30				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	289,545	792,204	65,453	193,658
Wholly Dependent Children	32	Enfants entièrement à charge	32	521,114	773,847	106,674	126,890
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	7,896	11,798	2,032	2,581
Total Personal Exemptions	34	Total des exemptions personnelles	34	765,000	4,297,238	467,481	1,985,208
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	751,700	195,066	451,647	93,677
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	674,051	172,119	415,230	88,674
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	320,247	446,522	180,571	192,624
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	181,950	339,461	80,272	133,130
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	25,041	24,304	14,455	14,107
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	436,214	232,894	271,298	156,939
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	2,327	1,987	1,684	1,494
Union and Professional Dues	42	Cotisations syndicales et prof.	42	377,283	97,677	200,109	41,664
Education Deduction	43	Déduction relative aux études	43	11,554	2,866	10,652	2,518
Tuition Fees	44	Frais de scolarité	44	39,916	14,517	34,693	11,850
Child Care Expenses	45	Frais de garde d'enfants	45	5,241	5,465	82,362	91,193
General Expense Allowance	46	Allocation pour frais généraux	46	702,143	320,517	443,172	170,306
Other Expenses of Employment	47	Autres frais professionnels	47	36,943	127,315	5,183	16,950
Disability Deduction	48	Déduction pour invalidité	48	1,710	3,827	542	1,203
Standard Deductions	49	Déductions uniformes	49	631,204	63,023	419,493	41,894
Medical Claims	50	Réclamations de frais médicaux	50	13,345	11,475	15,240	10,491
Charitable Donations	51	Dons de charité	51	128,269	107,981	39,366	21,656
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	35,398	19,621	1,812	1,479
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	2,633	15,531	517	1,832
Other Deductions	54	Autres déductions	54	194,921	368,505	61,003	25,212
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	765,346	2,570,675	467,511	1,118,893
Taxable Income Assessed	56	Revenu imposable établi	56	765,494	15,858,613	467,552	5,526,911
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	753,607	2,971,314	459,771	862,882
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	559,994	1,143,656	344,858	333,745
Total Net Tax Payable	59	Impôt total net à payer	59	765,495	4,114,970	467,552	1,196,628
Canada Pension Plan Contributions	60	Cotisations au RPC	60	554,614	145,341	340,441	70,917
Basic Federal Tax	61	Impôt fédéral de base	61	765,420	3,118,985	467,543	950,255
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	67,153	150,258	31,568	58,018
Investment Tax Credit	63	Dégrèvement pour investissement	63	14,407	20,436	2,178	1,707
Child Tax Credit	64	Crédit d'impôt pour enfants	64	11,046	6,035	199,903	113,526

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (*En milliers de dollars*)

GROUPE D'ÂGE Total			AGE GROUP 40-44 GROUPE D'ÂGE						ITEM
			Males-*Hommes*		Females-*Femmes*		Total		
Number *Nombre*	Amount *Montant*		Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
1,233,047			594,233		366,724		960,957		1
1,233,047			594,233		366,724		960,957		2
									3
	$			$		$		$	
1,153,537	25,882,614		543,470	14,985,629	345,840	5,613,418	889,310	20,599,047	4
37,504	574,944		22,020	389,600	6,963	51,299	28,983	440,899	5
29,202	50,344		16,677	32,328	6,937	8,343	23,614	40,671	6
669,075	454,958		415,783	302,100	102,383	54,391	518,166	356,491	7
249,117	696,188		118,165	346,088	63,615	136,847	181,780	482,935	8
									9
8,560	17,568		3,012	6,339	9,156	18,313	12,168	24,652	10
4,055	10,707		5,940	25,981	2,684	6,324	8,624	32,305	11
80,416	407,572		54,544	302,286	15,114	83,091	69,658	385,376	12
35,408	1,038,179		21,088	767,321	5,594	67,628	26,682	834,948	13
7,674	48,920		5,793	42,573	1,567	6,195	7,360	48,769	14
30,802	142,007		24,556	118,333	3,835	14,042	28,391	132,375	15
5,241	41,948		3,757	33,899	240	646	3,997	34,545	16
100,244	923,396		66,102	697,457	31,269	227,251	97,371	924,708	17
147,150	129,991		72,428	73,682	58,366	70,402	130,794	144,084	18
665,369	698,507		349,712	453,745	220,739	369,927	570,451	823,672	19
10,649	31,442		7,218	26,178	5,590	21,394	12,808	47,572	20
17,312	17,594		11,790	11,012	3,852	12,365	15,642	23,377	21
6,172	60,468		5,366	61,370	2,591	15,467	7,957	76,838	22
29,134	18,709		19,398	14,504	8,271	4,430	27,669	18,934	23
10,442	12,642		8,378	10,304	3,157	6,178	11,535	16,481	24
81,495	230,145-		60,670	165,767-	19,459	4,648-	80,129	170,416-	25
64,655	90,806		43,322	95,381	14,872	21,737	58,194	117,118	26
227,322	548,662		125,310	260,930	56,147	167,022	181,457	427,952	27
1,233,047	31,588,020		594,233	18,891,272	366,724	6,972,062	960,957	25,863,334	28
1,232,481	4,381,468		593,620	2,110,160	366,591	1,304,095	960,211	3,414,256	29
									30
354,998	985,862		215,227	584,224	50,832	144,820	266,059	729,044	31
627,788	900,737		411,309	649,499	73,730	89,490	485,039	738,989	32
9,928	14,379		6,831	10,605	1,694	1,985	8,525	12,590	33
1,232,481	6,282,446		593,620	3,354,489	366,591	1,540,390	960,211	4,894,879	34
1,203,347	288,743		579,500	152,145	351,067	73,894	930,567	226,039	35
1,089,281	260,792		511,325	131,653	319,611	69,324	830,936	200,976	36
500,818	639,146		252,211	368,092	138,230	149,107	390,441	517,199	37
262,222	472,591		163,713	332,171	74,644	129,666	238,357	461,837	38
39,496	38,411		12,268	11,836	7,938	7,611	20,206	19,448	39
707,512	389,833		367,796	214,468	236,967	150,460	604,763	364,928	40
4,011	3,481		5,507	5,070	2,716	2,281	8,223	7,351	41
577,392	139,342		285,386	75,647	156,884	32,866	442,270	108,513	42
22,206	5,384		38,779	13,102	15,793	5,042	54,572	18,144	43
74,609	26,367		21,895	8,024	24,355	7,755	46,250	15,780	44
87,603	96,658		3,110	3,052	27,546	26,672	30,656	29,724	45
1,145,315	490,823		536,369	246,352	344,366	133,809	880,735	380,160	46
42,126	144,265		28,587	98,833	5,199	17,066	33,786	115,899	47
2,252	5,030		1,866	4,538	361	725	2,227	5,263	48
1,050,697	104,917		465,776	46,506	321,022	32,080	786,798	78,586	49
28,585	21,966		17,688	15,210	17,034	13,024	34,722	28,234	50
167,635	129,637		120,951	106,712	35,629	24,536	156,580	131,248	51
37,210	21,100		34,979	21,369	1,660	1,276	36,639	22,646	52
3,150	17,362		2,634	24,104	324	3,194	2,958	27,298	53
255,924	393,717		161,689	356,890	56,999	34,798	218,688	391,688	54
1,232,857	3,689,568		593,818	2,235,775	366,626	915,188	960,444	3,150,963	55
1,233,046	21,385,524		594,233	13,063,161	366,724	4,490,930	960,957	17,554,091	56
1,213,378	3,834,196		585,816	2,511,962	362,521	708,095	948,337	3,220,057	57
904,852	1,477,401		435,893	965,047	277,895	278,849	713,788	1,243,897	58
1,233,047	5,311,597		594,233	3,477,009	366,724	986,944	960,957	4,463,954	59
895,055	216,258		428,623	113,225	273,064	57,588	701,687	170,814	60
1,232,963	4,069,240		594,152	2,604,513	366,721	776,868	960,873	3,381,382	61
98,721	208,276		64,918	156,692	30,780	51,510	95,698	208,201	62
16,585	22,143		13,265	19,042	1,538	960	14,803	20,002	63
210,949	119,561		10,990	5,465	118,482	57,969	129,472	63,434	64

TABLE 4A (CONTINUED)

TAXABLE RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		AGE GROUP—45-49			
				Males-*Hommes*		Females-*Femmes*	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	514,487		306,499	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	514,487		306,499	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	465,584	12,893,174	282,270	4,333,227
Commissions from Employment	5	Commissions d'emplois	5	20,420	331,535	7,115	62,331
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	14,130	34,126	6,870	11,443
Family Allowance	7	Allocations Familiales	7	303,357	180,513	62,897	27,468
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	94,779	273,872	52,345	121,835
Old Age Pension	9	Pension de vieillesse	9				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	3,796	8,150	14,215	35,417
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	11,880	70,761	4,228	15,198
Net Business Income	12	Revenu net d'entreprise	12	49,393	300,657	11,907	64,845
Net Professional Income	13	Revenu net de professions	13	16,466	689,331	4,375	43,127
Net Commission Income	14	Revenu net de commissions	14	4,729	40,127	984	6,472
Net Farming Income	15	Revenu net d'agriculture	15	25,551	149,109	4,020	25,132
Net Fishing Income	16	Revenu net de pêche	16	2,930	26,847	93	409
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	63,352	729,936	29,316	194,782
Bond Interest	18	Intérêt obligataire	18	73,378	92,495	55,827	82,055
Bank Interest	19	Intérêt bancaire	19	336,350	558,458	206,666	429,480
Mortgage Interest	20	Intérêt hypothécaire	20	10,499	36,067	7,015	32,337
Income from Trusts	21	Revenu de fiducies	21	10,582	11,088	5,610	17,775
Annuity Income	22	Revenu de rentes	22	6,764	81,938	2,924	18,924
Other Canadian Investment Income	23	Autres placements au Canada	23	19,336	18,189	9,529	6,084
Foreign Investment Income	24	Revenu de placements à l'étranger	24	8,109	12,328	3,498	7,689
Net Rental Income	25	Revenu net de location	25	60,988	136,582-	17,744	11,776
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	40,240	111,818	14,401	24,999
Miscellaneous Income	27	Revenus divers	27	114,616	258,747	41,711	118,895
Total Income Assessed	28	Total du revenu imposé	28	514,487	16,772,682	306,499	5,691,701
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	514,159	1,827,785	306,357	1,090,466
Age Exemption	30	Exemption en raison d'âge	30				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	187,118	499,276	33,849	90,499
Wholly Dependent Children	32	Enfants entièrement à charge	32	311,746	471,308	42,733	53,498
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	3,873	4,672	821	863
Total Personal Exemptions	34	Total des exemptions personnelles	34	514,159	2,803,040	306,357	1,235,326
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	501,957	132,129	287,070	58,350
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	435,087	112,317	258,241	53,922
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	227,686	329,521	110,212	114,817
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	158,676	343,708	73,730	133,933
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	7,010	6,818	5,661	5,532
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	349,822	226,172	215,834	152,901
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	10,983	10,615	4,225	3,860
Union and Professional Dues	42	Cotisations syndicales et prof.	42	247,326	63,930	113,096	23,031
Education Deduction	43	Déduction relative aux études	43	72,073	28,891	14,874	5,548
Tuition Fees	44	Frais de scolarité	44	14,409	5,073	15,797	4,357
Child Care Expenses	45	Frais de garde d'enfants	45	1,100	1,212	6,483	5,793
General Expense Allowance	46	Allocation pour frais généraux	46	460,145	211,173	281,224	105,386
Other Expenses of Employment	47	Autres frais professionnels	47	23,961	86,126	4,049	16,369
Disability Deduction	48	Déduction pour invalidité	48	1,995	4,421	186	424
Standard Deductions	49	Déductions uniformes	49	392,864	39,215	263,917	26,387
Medical Claims	50	Réclamations de frais médicaux	50	16,608	16,528	12,237	9,257
Charitable Donations	51	Dons de charité	51	114,935	101,476	36,490	25,052
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	37,171	24,120	1,108	926
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	2,078	16,930	165	1,596
Other Deductions	54	Autres déductions	54	141,026	302,772	52,687	25,433
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	514,301	2,063,148	306,424	772,877
Taxable Income Assessed	56	Revenu imposable établi	56	514,487	11,639,574	306,499	3,656,975
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	507,315	2,266,070	302,561	577,360
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	381,337	888,578	230,636	229,858
Total Net Tax Payable	59	Impôt total net à payer	59	514,487	3,154,647	306,499	807,218
Canada Pension Plan Contributions	60	Cotisations au RPC	60	374,108	99,020	220,364	45,292
Basic Federal Tax	61	Impôt fédéral de base	61	514,451	2,328,597	306,490	634,029
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	62,251	163,428	28,799	43,657
Investment Tax Credit	63	Dégrèvement pour investissement	63	13,632	19,406	1,779	1,410
Child Tax Credit	64	Crédit d'impôt pour enfants	64	5,864	2,639	61,670	27,618

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 4A (SUITE)

DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

GROUPE D'ÂGE			AGE GROUP 50-54 GROUPE D'ÂGE						
Total			Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant		Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	POSTE ITEM
820,986			515,159		302,022		**817,181**		1
									2
820,986			515,159		302,022		**817,181**		3
	$			$		$		$	
747,854	**17,226,401**		457,457	12,423,584	267,115	4,013,025	**724,572**	**16,436,609**	4
27,535	**393,866**		13,768	233,902	4,468	29,188	**18,236**	**263,090**	5
21,000	**45,569**		15,270	45,649	6,157	13,977	**21,427**	**59,626**	6
366,254	**207,981**		203,284	100,712	37,544	14,210	**240,828**	**114,922**	7
147,124	**395,707**		97,708	295,925	46,312	100,031	**144,020**	**395,956**	8
									9
18,011	**43,567**		7,761	22,444	26,320	64,248	**34,081**	**86,691**	10
16,108	**85,959**		20,415	116,973	8,409	29,843	**28,824**	**146,816**	11
61,300	**365,502**		45,046	272,754	11,884	59,558	**56,930**	**332,312**	12
20,841	**732,457**		13,576	582,518	3,901	48,496	**17,477**	**631,014**	13
5,713	**46,599**		4,475	45,473	1,580	3,890	**6,055**	**49,363**	14
29,571	**174,241**		32,394	235,969	5,335	13,618	**37,729**	**249,587**	15
3,023	**27,257**		2,775	24,629	341	2,099	**3,116**	**26,728**	16
92,668	**924,719**		69,885	796,437	34,758	250,996	**104,643**	**1,047,433**	17
129,205	**174,550**		80,189	128,204	64,494	119,961	**144,683**	**248,165**	18
543,016	**987,938**		362,951	790,254	221,230	601,489	**584,181**	**1,391,743**	19
17,514	**68,405**		13,286	51,003	10,107	41,233	**23,393**	**92,235**	20
16,192	**28,863**		14,236	16,219	8,000	20,781	**22,236**	**37,001**	21
9,688	**100,862**		9,896	133,174	4,524	27,073	**14,420**	**160,247**	22
28,865	**24,273**		22,689	23,263	11,562	12,791	**34,251**	**36,059**	23
11,607	**20,017**		9,399	21,298	4,887	13,763	**14,286**	**35,061**	24
78,732	**124,806-**		63,355	130,789-	21,444	27,707	**84,799**	**103,081-**	25
54,641	**136,817**		42,641	142,153	20,545	34,519	**63,186**	**176,671**	26
156,327	**377,642**		114,988	286,565	39,942	125,555	**154,930**	**412,119**	27
820,986	**22,464,382**		515,159	16,658,317	302,022	5,668,049	**817,181**	**22,326,366**	28
820,516	**2,918,251**		514,712	1,830,735	301,875	1,074,335	**816,587**	**2,905,071**	29
									30
220,967	**589,775**		198,552	535,029	27,388	70,243	**225,940**	**605,272**	31
354,479	**524,805**		230,839	318,180	26,054	30,571	**256,893**	**348,751**	32
4,694	**5,534**		2,196	2,665	376	428	**2,572**	**3,093**	33
820,516	**4,038,366**		514,712	2,686,609	301,875	1,175,578	**816,587**	**3,862,187**	34
789,027	**190,479**		495,164	129,321	269,976	54,288	**765,140**	**183,609**	35
693,328	**166,240**		425,282	108,192	241,882	49,994	**667,164**	**158,186**	36
337,898	**444,338**		221,511	317,479	103,844	107,019	**325,355**	**424,498**	37
232,406	**477,641**		178,181	403,968	92,330	173,876	**270,511**	**577,845**	38
12,671	**12,349**		6,792	6,538	4,213	4,054	**11,005**	**10,592**	39
565,656	**379,074**		375,283	265,105	230,456	174,705	**605,739**	**439,810**	40
15,208	**14,475**		19,596	18,573	9,015	8,204	**28,611**	**26,776**	41
360,422	**86,961**		245,961	62,784	107,995	21,019	**353,956**	**83,803**	42
86,947	**34,440**		70,219	30,205	13,392	5,211	**83,611**	**35,416**	43
30,206	**9,430**		8,840	3,109	9,562	2,916	**18,402**	**6,026**	44
7,587	**7,005**		538	477	2,161	1,468	**2,699**	**1,945**	45
741,369	**316,559**		452,970	205,910	265,336	98,412	**718,306**	**304,321**	46
28,010	**102,495**		19,737	60,230	2,558	8,414	**22,295**	**68,644**	47
2,181	**4,845**		2,228	4,758	467	853	**2,695**	**5,611**	48
656,781	**65,602**		380,812	38,044	252,524	25,244	**633,336**	**63,287**	49
28,845	**25,786**		15,278	14,506	14,925	10,363	**30,203**	**24,868**	50
151,425	**126,528**		128,024	114,753	41,593	28,768	**169,617**	**143,522**	51
38,279	**25,046**		44,297	32,052	1,980	1,775	**46,277**	**33,827**	52
2,243	**18,526**		1,582	12,635	203	1,413	**1,785**	**14,048**	53
193,713	**328,205**		135,892	261,184	58,900	26,852	**194,792**	**288,036**	54
820,725	**2,836,025**		514,922	2,089,823	301,893	804,848	**816,815**	**2,894,671**	55
820,986	**15,296,549**		515,159	11,574,002	302,022	3,649,188	**817,181**	**15,223,190**	56
809,876	**2,843,430**		506,514	2,268,033	297,937	576,027	**804,451**	**2,844,060**	57
611,973	**1,118,436**		380,934	898,111	230,669	234,705	**611,603**	**1,132,816**	58
820,986	**3,961,866**		515,159	3,166,144	302,022	810,732	**817,181**	**3,976,876**	59
594,472	**144,312**		369,177	97,260	214,750	43,348	**583,927**	**140,608**	60
820,941	**2,962,627**		515,128	2,325,934	302,009	628,912	**817,137**	**2,954,847**	61
91,050	**207,085**		68,731	178,202	34,173	56,758	**102,904**	**234,960**	62
15,411	**20,816**		16,282	24,975	2,382	2,071	**18,664**	**27,045**	63
67,534	**30,258**		4,020	1,726	36,013	13,826	**40,033**	**15,551**	64

TABLE 4A (CONTINUED)

TAXABLE RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		AGE GROUP—55-59			
				Males-*Hommes*		Females-*Femmes*	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	455,249		249,874	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	455,249		249,874	
					$		$
Sources of Income		Sources de revenu					
Wages and Salaries	4	Salaires et traitements	4	388,161	9,781,615	201,287	2,871,406
Commissions from Employment	5	Commissions d'emplois	5	13,100	215,932	3,257	21,671
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	13,999	43,086	4,690	9,727
Family Allowance	7	Allocations Familiales	7	102,859	44,729	14,256	4,746
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	91,918	293,233	38,228	91,253
Old Age Pension	9	Pension de vieillesse	9				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	15,161	49,530	38,382	93,961
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	46,173	387,778	22,504	111,085
Net Business Income	12	Revenu net d'entreprise	12	34,929	205,831	8,655	41,898
Net Professional Income	13	Revenu net de professions	13	12,303	466,981	2,004	21,362
Net Commission Income	14	Revenu net de commissions	14	4,988	34,277	1,176	3,744
Net Farming Income	15	Revenu net d'agriculture	15	27,037	250,560	4,032	22,285
Net Fishing Income	16	Revenu net de pêche	16	2,392	18,656	142	1,195
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	68,689	666,812	36,274	193,915
Bond Interest	18	Intérêt obligataire	18	82,467	165,551	68,189	154,729
Bank Interest	19	Intérêt bancaire	19	344,141	971,113	201,634	737,377
Mortgage Interest	20	Intérêt hypothécaire	20	14,935	59,957	10,648	47,827
Income from Trusts	21	Revenu de fiducies	21	12,585	17,192	7,127	20,531
Annuity Income	22	Revenu de rentes	22	14,099	139,220	6,183	22,471
Other Canadian Investment Income	23	Autres placements au Canada	23	23,788	25,375	12,111	8,648
Foreign Investment Income	24	Revenu de placements à l'étranger	24	10,275	22,829	5,280	11,051
Net Rental Income	25	Revenu net de location	25	53,626	1,899	19,116	26,179
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	43,280	150,862	18,055	38,142
Miscellaneous Income	27	Revenus divers	27	109,608	250,687	38,386	104,426
Total Income Assessed	28	Total du revenu imposé	28	455,249	14,263,706	249,874	4,659,630
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	454,713	1,618,093	249,723	888,557
Age Exemption	30	Exemption en raison d'âge	30	189,982	504,898	15,225	36,366
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	127,173	158,526	9,543	10,554
Wholly Dependent Children	32	Enfants entièrement à charge	32	840	1,141	305	361
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	454,713	2,282,657	249,723	935,838
Total Personal Exemptions	34	Total des exemptions personnelles	34				
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	415,453	105,973	201,145	38,921
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	359,219	88,572	183,295	36,718
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	188,711	256,094	80,270	80,516
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	173,375	430,550	84,709	162,949
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	4,736	4,338	4,151	4,003
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	352,615	269,858	208,355	172,100
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	42,913	41,869	23,158	21,854
Union and Professional Dues	42	Cotisations syndicales et prof.	42	209,380	50,060	78,255	14,875
Education Deduction	43	Déduction relative aux études	43	41,518	17,616	6,531	2,223
Tuition Fees	44	Frais de scolarité	44	5,798	2,396	5,044	1,559
Child Care Expenses	45	Frais de garde d'enfants	45	230	298	153	153
General Expense Allowance	46	Allocation pour frais généraux	46	382,741	168,767	200,197	71,177
Other Expenses of Employment	47	Autres frais professionnels	47	16,712	59,417	2,280	6,006
Disability Deduction	48	Déduction pour invalidité	48	2,176	4,854	502	1,114
Standard Deductions	49	Déductions uniformes	49	326,251	32,611	198,280	19,817
Medical Claims	50	Réclamations de frais médicaux	50	14,643	11,583	13,151	8,215
Charitable Donations	51	Dons de charité	51	123,015	112,770	44,392	29,769
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	53,399	43,970	3,399	4,473
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	1,222	11,580	141	305
Other Deductions	54	Autres déductions	54	128,114	194,768	64,162	20,020
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	454,839	1,907,943	249,742	696,769
Taxable Income Assessed	56	Revenu imposable établi	56	455,249	9,812,639	249,874	2,989,846
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	447,052	1,909,719	246,233	476,347
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	339,998	767,652	193,948	195,416
Total Net Tax Payable	59	Impôt total net à payer	59	455,249	2,677,371	249,874	672,763
Canada Pension Plan Contributions	60	Cotisations au RPC	60	313,436	80,522	161,869	31,284
Basic Federal Tax	61	Impôt fédéral de base	61	455,244	1,967,102	249,861	517,871
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	67,824	149,772	36,146	43,873
Investment Tax Credit	63	Dégrèvement pour investissement	63	14,757	20,516	1,394	1,147
Child Tax Credit	64	Crédit d'impôt pour enfants	64	1,324	470	11,197	3,943

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

GROUPE D'ÂGE Total		AGE GROUP 60-64 GROUPE D'ÂGE						POSTE
		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	LINE
705,123		364,207		197,039		561,246		1
								2
705,123		364,207		197,039		561,246		3
	$		$		$		$	
589,448	12,653,021	277,564	6,096,151	127,624	1,664,612	405,188	7,760,763	4
16,357	237,603	9,272	143,280	2,831	15,032	12,103	158,312	5
18,689	52,813	11,652	49,966	3,226	7,374	14,878	57,340	6
117,115	49,476	36,257	14,269	3,418	992	39,675	15,261	7
130,146	384,486	78,148	256,440	25,415	67,537	103,563	323,977	8
								9
53,543	143,491	24,882	78,055	44,155	105,579	69,037	183,635	10
68,677	498,863	88,625	865,738	42,122	239,037	130,747	1,104,775	11
43,584	247,729	22,797	145,427	5,890	24,371	28,687	169,799	12
14,307	488,343	9,697	315,313	2,035	19,940	11,732	335,253	13
6,164	38,022	3,739	25,196	851	2,628	4,590	27,823	14
31,069	272,845	20,466	220,431	3,839	17,370	24,305	237,801	15
2,534	19,851	1,594	9,268	10	32	1,604	9,299	16
104,963	860,727	56,618	527,658	35,873	210,858	92,491	738,516	17
150,656	320,280	79,055	184,878	68,423	183,064	147,478	367,942	18
545,775	1,708,490	291,590	1,023,481	173,198	858,572	464,788	1,882,053	19
25,583	107,784	15,474	64,648	11,376	50,453	26,850	115,101	20
19,712	37,723	9,794	12,100	7,807	36,265	17,601	48,365	21
20,282	161,691	20,350	151,446	12,577	46,090	32,927	197,536	22
35,899	34,024	18,730	23,044	10,307	10,108	29,037	33,152	23
15,555	33,880	10,346	23,417	5,746	15,194	16,092	38,610	24
72,742	28,078	40,045	40,228	15,045	26,316	55,090	66,544	25
61,335	189,005	38,303	125,228	19,124	28,346	57,427	153,574	26
147,994	355,113	93,682	274,491	29,385	81,809	123,067	356,301	27
705,123	18,923,336	364,207	10,670,154	197,039	3,711,580	561,246	14,381,733	28
704,436	2,506,649	363,787	1,294,171	196,754	699,727	560,541	1,993,898	29
								30
205,207	541,264	155,581	398,415	7,302	16,382	162,883	414,797	31
136,716	169,080	50,335	60,740	3,354	3,412	53,689	64,152	32
1,145	1,502	538	688	70	85	610	773	33
704,436	3,218,495	363,787	1,754,014	196,754	719,605	560,541	2,473,619	34
616,598	144,894	290,296	71,950	124,960	23,294	415,256	95,244	35
542,514	125,290	250,488	58,204	111,558	21,095	362,046	79,299	36
268,981	336,610	132,533	161,262	50,903	45,181	183,436	206,443	37
258,084	593,499	137,610	377,543	57,499	123,049	195,109	500,592	38
8,887	8,340	4,243	4,175	2,840	2,837	7,083	7,012	39
560,970	441,958	297,913	244,478	176,943	158,122	474,856	402,599	40
66,071	63,723	88,697	86,591	43,254	40,953	131,951	127,544	41
287,635	64,936	145,516	30,766	53,281	8,973	198,797	39,739	42
48,049	19,839	18,486	7,167	2,137	765	20,623	7,953	43
10,842	3,955	2,948	838	1,580	450	4,528	1,288	44
383	451	275	259	47	12	322	271	45
582,938	239,944	272,608	113,384	125,691	42,425	398,299	155,809	46
18,992	65,424	10,673	37,465	1,628	3,795	12,301	41,260	47
2,678	5,969	2,182	4,835	1,097	2,437	3,279	7,272	48
524,531	52,428	252,317	25,211	146,871	14,668	399,188	39,879	49
27,794	19,798	13,654	12,590	9,453	7,303	23,107	19,892	50
167,407	142,540	107,530	94,204	45,851	32,556	153,381	126,760	51
56,798	48,143	57,603	63,451	3,703	5,909	61,306	69,360	52
1,363	11,885	818	6,963	152	928	970	7,891	53
192,276	214,787	113,338	141,980	55,505	21,414	168,843	163,394	54
704,581	2,604,712	363,920	1,543,316	196,966	556,185	560,886	2,099,501	55
705,123	12,802,485	364,207	7,189,563	197,039	2,401,628	561,246	9,591,191	56
693,285	2,386,066	357,729	1,356,447	193,518	381,707	551,247	1,738,154	57
533,946	964,068	279,815	560,023	154,543	161,080	434,358	721,102	58
705,123	3,350,134	364,207	1,916,470	197,039	542,787	561,246	2,459,257	59
475,305	111,806	222,130	55,939	102,415	19,105	324,545	75,044	60
705,105	2,484,973	364,111	1,412,788	197,037	413,256	561,148	1,826,045	61
103,970	193,645	56,256	118,707	35,665	47,629	91,921	166,336	62
16,151	21,663	10,308	17,096	989	652	11,297	17,749	63
12,521	4,413	1,489	717	2,337	819	3,826	1,536	64

TABLE 4A (CONTINUED)

TAXABLE RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	65 AND OVER—*65 ET PLUS*			
			Males-*Hommes*		Females-*Femmes*	
			Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	439,589		364,158	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	439,589		364,158	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	116,849	1,569,018	53,037	426,918
Commissions from Employment	5	Commissions d'emplois	5	6,450	54,731	1,067	9,968
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	3,289	9,772	1,087	1,984
Family Allowance	7	Allocations Familiales	7	7,605	3,400	445	169
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	27,778	34,236	10,469	9,088
Old Age Pension	9	Pension de vieillesse	9	428,658	1,151,252	358,811	983,601
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	392,728	1,010,043	226,399	460,278
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	263,231	1,857,182	159,366	776,072
Net Business Income	12	Revenu net d'entreprise	12	22,904	103,332	4,969	25,554
Net Professional Income	13	Revenu net de professions	13	11,977	219,739	2,405	10,468
Net Commission Income	14	Revenu net de commissions	14	5,557	27,805	752	1,351
Net Farming Income	15	Revenu net d'agriculture	15	29,493	215,011	6,169	31,504
Net Fishing Income	16	Revenu net de pêche	16	897	2,851	18	63
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	90,905	899,188	94,535	681,368
Bond Interest	18	Intérêt obligataire	18	168,637	616,301	178,620	676,680
Bank Interest	19	Intérêt bancaire	19	407,778	2,606,703	353,520	2,751,432
Mortgage Interest	20	Intérêt hypothécaire	20	34,453	144,716	28,701	127,250
Income from Trusts	21	Revenu de fiducies	21	16,111	36,596	30,130	225,001
Annuity Income	22	Revenu de rentes	22	81,478	372,725	48,033	121,057
Other Canadian Investment Income	23	Autres placements au Canada	23	31,784	34,558	28,729	28,680
Foreign Investment Income	24	Revenu de placements à l'étranger	24	15,355	53,981	12,373	44,014
Net Rental Income	25	Revenu net de location	25	47,447	138,641	30,916	84,516
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	59,586	196,141	46,602	98,482
Miscellaneous Income	27	Revenus divers	27	91,511	284,582	40,226	104,870
Total Income Assessed	28	Total du revenu imposé	28	439,589	11,642,505	364,158	7,680,370
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	438,936	1,562,147	363,905	1,295,225
Age Exemption	30	Exemption en raison d'âge	30	438,626	973,493	363,858	807,635
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	103,080	196,302	4,308	8,814
Wholly Dependent Children	32	Enfants entièrement à charge	32	13,810	15,986	826	956
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	56	42	60	75
Total Personal Exemptions	34	Total des exemptions personnelles	34	438,936	2,747,970	363,905	2,112,706
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	36,017	5,338	15,385	2,006
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	26,948	3,456	11,611	1,321
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	24,586	22,776	7,323	4,014
Retirement Savings Plan Premiums	38	Primes d'epargne-retraite	38	59,708	263,252	22,272	73,345
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	2,695	2,629	2,069	2,017
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	412,306	383,908	356,591	346,919
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	291,277	278,022	178,573	165,470
Union and Professional Dues	42	Cotisations syndicales et prof.	42	45,634	4,978	27,230	1,658
Education Deduction	43	Déduction relative aux études	43	4,972	1,833	924	311
Tuition Fees	44	Frais de scolarité	44	1,477	406	1,012	290
Child Care Expenses	45	Frais de garde d'enfants	45				
General Expense Allowance	46	Allocation pour frais généraux	46	108,766	31,287	49,346	11,452
Other Expenses of Employment	47	Autres frais professionnels	47	5,459	15,626	560	2,487
Disability Deduction	48	Déduction pour invalidité	48	5,407	11,913	5,658	12,508
Standard Deductions	49	Déductions uniformes	49	269,919	26,980	222,854	22,278
Medical Claims	50	Réclamations de frais médicaux	50	18,996	30,850	20,812	42,725
Charitable Donations	51	Dons de charité	51	163,482	151,509	132,200	107,351
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	109,917	192,880	5,983	9,378
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	848	9,625	299	876
Other Deductions	54	Autres déductions	54	173,203	125,969	155,628	38,686
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	439,009	1,563,239	363,929	845,091
Taxable Income Assessed	56	Revenu imposable établi	56	439,589	7,107,396	364,158	4,652,278
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	425,079	1,280,902	357,101	737,380
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	350,281	550,177	296,174	321,635
Total Net Tax Payable	59	Impôt total net à payer	59	439,589	1,831,079	364,158	1,059,015
Canada Pension Plan Contributions	60	Cotisations au RPC	60	27,363	4,235	13,970	1,765
Basic Federal Tax	61	Impôt fédéral de base	61	439,568	1,336,830	364,147	793,303
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	90,194	201,841	94,307	153,978
Investment Tax Credit	63	Dégrèvement pour investissement	63	9,498	11,222	1,262	917
Child Tax Credit	64	Crédit d'impôt pour enfants	64	415	178	204	60

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Total			GRAND TOTAL—*TOTAL GLOBAL*						
			Males-*Hommes*		Females-*Femmes*		Total		
Number *Nombre*	Amount *Montant*		Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	ITEM / POSTE
803,747			6,330,019		4,098,007		10,428,026		1
									2
803,747			6,330,019		4,098,007		10,428,026		3
	$			$		$		$	
169,886	1,995,936		5,512,407	123,087,650	3,513,410	50,994,767	9,025,817	174,082,417	4
7,517	64,700		212,858	2,838,754	71,346	433,453	284,204	3,272,207	5
4,376	11,756		189,591	333,997	89,310	114,245	278,901	448,243	6
8,050	3,569		2,460,845	1,465,717	635,047	304,235	3,095,892	1,769,953	7
38,247	43,324		1,563,091	4,672,092	809,182	1,889,705	2,372,273	6,561,797	8
787,469	2,134,853		428,724	1,151,425	359,072	984,274	787,796	2,135,699	9
619,127	1,470,321		459,460	1,187,949	375,174	804,370	834,634	1,992,319	10
422,597	2,633,254		443,864	3,338,983	244,601	1,188,800	688,465	4,527,783	11
27,873	128,886		416,453	2,305,054	117,975	556,418	534,428	2,861,472	12
14,382	230,208		155,981	4,830,047	46,685	499,173	202,666	5,329,220	13
6,309	29,156		52,577	337,752	14,768	42,748	67,345	380,499	14
35,662	246,515		243,871	1,608,665	40,047	174,364	283,918	1,783,029	15
915	2,914		38,024	297,560	3,084	11,784	41,108	309,344	16
185,440	1,580,556		599,461	5,636,910	360,808	2,352,600	960,269	7,989,511	17
347,257	1,292,980		841,937	1,469,800	752,201	1,477,285	1,594,138	2,947,086	18
761,298	5,358,135		3,577,454	7,508,342	2,468,382	6,655,355	6,045,836	14,163,697	19
63,154	271,966		110,592	417,438	83,140	345,052	193,732	762,490	20
46,241	261,597		115,551	164,908	78,949	382,977	194,500	547,885	21
129,511	493,782		146,407	1,035,060	80,162	272,726	226,569	1,307,786	22
60,513	63,239		196,459	176,373	115,607	86,714	312,066	263,087	23
27,728	97,995		80,776	163,423	42,290	114,773	123,066	278,196	24
78,363	223,157		492,060	652,338-	175,494	124,685	667,554	527,653-	25
106,188	294,623		398,916	966,268	180,786	281,387	579,702	1,247,655	26
131,737	389,453		1,178,771	2,515,589	539,370	1,331,131	1,718,141	3,846,720	27
803,747	19,322,875		6,330,019	166,857,419	4,098,007	71,423,022	10,428,026	238,280,440	28
802,841	2,857,372		6,324,656	22,485,696	4,096,235	14,567,698	10,420,891	37,053,394	29
802,484	1,781,128		438,692	973,639	364,119	808,215	802,811	1,781,854	30
107,388	205,115		1,935,107	5,096,095	334,738	933,722	2,269,845	6,029,816	31
14,636	16,942		2,522,394	3,479,470	459,314	511,266	2,981,708	3,990,736	32
118	118		37,874	53,673	13,221	15,832	51,095	69,505	33
802,841	4,860,676		6,324,656	32,088,573	4,096,235	16,836,732	10,420,891	48,925,305	34
52,402	7,344		5,658,052	1,363,330	3,482,356	689,900	9,140,408	2,053,231	35
38,559	4,777		5,200,721	1,218,549	3,293,169	670,348	8,493,890	1,888,897	36
31,909	26,789		2,105,855	2,668,038	1,251,906	1,181,851	3,357,761	3,849,889	37
81,980	336,597		1,359,419	3,018,074	670,571	1,210,882	2,029,990	4,228,955	38
4,764	4,646		298,291	287,240	212,633	204,612	510,924	491,852	39
768,897	730,827		3,749,931	2,358,308	2,608,949	1,725,615	6,358,880	4,083,923	40
469,850	443,492		465,427	445,435	266,448	246,616	731,875	692,051	41
72,864	6,636		2,678,955	626,249	1,432,082	275,106	4,111,037	901,355	42
5,896	2,144		396,156	141,753	150,223	44,778	546,379	186,532	43
2,489	695		333,679	154,838	292,380	104,891	626,059	259,729	44
			18,485	19,155	371,680	394,202	390,165	413,358	45
158,112	42,739		5,452,150	2,309,650	3,497,450	1,284,996	8,949,600	3,594,647	46
6,019	18,112		233,055	748,122	41,139	111,188	274,194	859,310	47
11,065	24,422		21,126	46,807	9,762	21,372	30,888	68,179	48
492,773	49,258		5,176,590	516,926	3,544,220	354,046	8,720,810	870,972	49
39,808	73,575		136,115	130,978	140,731	123,471	276,846	254,449	50
295,682	258,860		1,091,534	945,195	473,522	321,214	1,565,056	1,266,409	51
115,900	202,258		424,207	422,159	28,370	29,266	452,577	451,426	52
1,147	10,501		16,801	116,580	2,109	11,352	18,910	127,932	53
328,831	164,655		1,429,580	2,151,856	677,463	254,496	2,107,043	2,406,352	54
802,938	2,408,330		6,327,337	19,689,243	4,097,086	9,260,205	10,424,423	28,949,448	55
803,747	11,759,674		6,330,009	113,236,961	4,098,007	45,035,320	10,428,016	158,272,281	56
782,180	2,018,282		6,228,452	20,747,325	4,036,165	6,917,120	10,264,617	27,664,445	57
646,455	871,812		4,695,984	8,224,768	3,080,308	2,791,415	7,776,292	11,016,182	58
803,747	2,890,094		6,330,019	28,972,093	4,098,007	9,708,534	10,428,026	38,680,627	59
41,333	6,000		4,231,453	1,031,472	2,671,603	531,314	6,903,056	1,562,786	60
803,715	2,130,133		6,329,615	21,867,211	4,097,942	7,678,498	10,427,557	29,545,710	61
184,501	355,819		589,834	1,266,509	356,384	531,562	946,218	1,798,071	62
10,760	12,138		128,396	162,473	15,067	11,316	135,463	173,788	63
619	238		44,321	21,473	861,254	421,170	905,575	442,642	64

Note: The Grand Total includes taxfilers whose age was unstated.

Remarque: Le total global comprend les contribuables dont l'âge n'est pas indiqué.

TABLE 5

ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	NEWFOUNDLAND-*TERRE-NEUVE*			
			Corner Brook		St. John's	
			Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	11,844	11,844	45,619	45,619
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables		5,079		14,809
Total Number of Returns	3	Nombre total de déclarations	11,844	16,923	45,619	60,428
Sources of Income		Sources de revenu	$	$	$	$
Wages and Salaries	4	Salaires et traitements	169,022	172,444	708,438	722,618
Commissions from Employment	5	Commissions d'emplois	2,896	2,906	8,362	8,913
Other Employment Earnings	6	Autres gains provenant d'un emploi	334	485	1,566	1,928
Family Allowance	7	Allocations Familiales	2,361	2,684	8,047	9,192
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	12,706	14,679	33,614	39,579
Old Age Pension	9	Pension de vieillesse	1,308	2,186	9,092	12,683
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	1,838	2,708	9,885	12,518
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	3,632	4,037	24,919	25,733
Net Business Income	12	Revenu net d'entreprise	1,836	2,060	5,977	5,924
Net Professional Income	13	Revenu net de professions	5,159	5,227	31,096	32,190
Net Commission Income	14	Revenu net de commissions	656	684	1,736	1,922
Net Farming Income	15	Revenu net d'agriculture	52-	45-	122	117
Net Fishing Income	16	Revenu net de pêche	195	210	1,149	1,373
Taxable Amount of Dividends	17	Montant imposable des dividendes	1,550	1,651	17,804	18,905
Bond Interest	18	Intérêt obligataire	1,692	1,783	7,462	8,108
Bank Interest	19	Intérêt bancaire	8,466	9,144	43,515	46,875
Mortgage Interest	20	Intérêt hypothécaire			372	390
Income from Trusts	21	Revenu de fiducies	141	141	1,789	1,969
Annuity Income	22	Revenu de rentes	361	373	2,775	2,869
Other Canadian Investment Income	23	Autres placements au Canada	209	211	586	618
Foreign Investment Income	24	Revenu de placements à l'étranger	37	38	840	896
Net Rental Income	25	Revenu net de location	116-	156-	5,287-	6,194-
Net Taxable Capital Gains	26	Gains nets en capital imposables	283	292	1,255	1,260
Miscellaneous Income	27	Revenus divers	3,888	4,000	13,882	14,883
Total Income Assessed	28	Total du revenu imposé	218,414	227,757	928,997	965,267
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	42,160	60,242	161,929	214,390
Age Exemption	30	Exemption en raison d'âge	1,090	1,858	7,763	10,909
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	8,131	9,280	24,134	28,532
Wholly Dependent Children	32	Enfants entièrement à charge	5,759	6,201	19,181	21,216
Other Dependants Exemption	33	Ex. pour autres personnes à charge	114	114	867	867
Total Personal Exemptions	34	Total des exemptions personnelles	57,255	77,695	213,874	275,915
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	2,091	2,120	8,243	8,360
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	2,022	2,068	7,977	8,153
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	4,479	4,488	18,675	18,701
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	2,608	2,626	11,004	11,184
Registered Home Ownership	39	Régime enregistré d'épargne-logement	263	277	1,494	1,610
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	3,310	3,697	13,348	15,168
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	552	651	3,626	4,085
Union and Professional Dues	42	Cotisations syndicales et prof.	1,014	1,022	3,808	3,858
Education Deduction	43	Déduction relative aux études	370	381	1,534	1,762
Tuition Fees	44	Frais de scolarité	296	484	1,296	2,544
Child Care Expenses	45	Frais de garde d'enfants	959	997	2,867	2,959
General Expense Allowance	46	Allocation pour frais généraux	3,836	3,938	15,297	15,713
Other Expenses of Employment	47	Autres frais professionnels	1,004	1,008	3,480	3,622
Disability Deduction	48	Déduction pour invalidité	33	95	226	266
Standard Deductions	49	Déductions uniformes	955	1,446	3,680	5,123
Medical Claims	50	Réclamations de frais médicaux	69	88	382	1,476
Charitable Donations	51	Dons de charité	1,238	1,272	5,383	5,467
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	288	468	2,312	3,064
Allowable Investment Loss	53	Pertes déductibles d'entreprise			638	1,227
Other Deductions	54	Autres déductions	1,188	1,327	6,556	7,909
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	26,624	28,529	111,826	122,252
Taxable Income Assessed	56	Revenu imposable établi	134,125	134,238	600,067	601,110
Net Federal Tax Payable	57	Impôt fédéral net à payer	22,040	22,040	104,576	104,576
Net Provincial Tax Payable	58	Impôt provincial net à payer	14,507	14,507	67,259	67,259
Total Net Tax Payable	59	Impôt total net à payer	36,547	36,547	171,835	171,835
Canada Pension Plan Contributions	60	Cotisations au RPC	2,091	2,120	8,243	8,359
Basic Federal Tax	61	Impôt fédéral de base	24,478	24,480	113,349	113,354
Dividend Tax Credit	62	Dégrèvement pour dividendes	351	368	4,036	4,211
Investment Tax Credit	63	Dégrèvement pour investissement	12	12	27	27
Child Tax Credit	64	Crédit d'impôt pour enfants	774	2,594	3,061	7,040

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NEWFOUNDLAND (Concluded)-TERRE-NEUVE (Fin)				PRINCE EDWARD ISLAND-ÎLE DU PRINCE-ÉDOUARD						POSTE
Other Areas-Autres endroits		TOTAL		Charlottetown		Other Areas-Autres endroits		TOTAL		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
151,850	151,850	**209,313**	**209,313**	13,740	13,740	35,910	35,910	**49,650**	**49,650**	1
	77,534		**97,422**		4,664		14,264		**18,928**	2
151,850	229,384	**209,313**	**306,735**	13,740	18,404	35,910	50,174	**49,650**	**68,578**	3
$	$	$	$	$	$	$	$	$	$	
1,832,805	1,884,230	**2,710,266**	**2,779,292**	176,753	182,369	362,540	376,817	**539,294**	**559,186**	4
8,928	10,083	**20,186**	**21,902**	3,409	3,472	3,711	3,751	**7,121**	**7,223**	5
2,538	4,668	**4,438**	**7,080**	442	513	641	1,006	**1,083**	**1,518**	6
42,184	50,573	**52,593**	**62,449**	2,167	2,555	7,598	8,896	**9,765**	**11,451**	7
288,010	318,253	**334,330**	**372,511**	10,051	10,891	47,609	51,506	**57,660**	**62,398**	8
9,980	26,554	**20,379**	**41,423**	4,231	5,500	6,020	10,185	**10,251**	**15,685**	9
13,487	26,930	**25,210**	**42,155**	3,648	4,480	5,653	8,244	**9,301**	**12,724**	10
30,138	35,124	**58,688**	**64,894**	9,278	9,749	11,601	12,714	**20,879**	**22,464**	11
31,939	33,915	**39,752**	**41,899**	2,684	2,857	10,026	10,815	**12,710**	**13,673**	12
15,744	16,660	**51,999**	**54,077**	7,970	8,125	6,928	6,970	**14,898**	**15,095**	13
3,632	4,042	**6,024**	**6,649**	525	547	1,642	1,688	**2,167**	**2,235**	14
1,025	578	**1,094**	**649**	578	345	12,546	11,943	**13,124**	**12,288**	15
55,459	61,914	**56,803**	**63,497**	276	302	16,966	17,170	**17,242**	**17,472**	16
16,373	17,562	**35,727**	**38,117**	6,988	7,755	12,257	13,573	**19,245**	**21,328**	17
8,501	9,271	**17,655**	**19,162**	4,137	4,529	5,436	5,883	**9,573**	**10,411**	18
68,855	76,922	**120,837**	**132,941**	14,786	16,010	27,684	31,270	**42,470**	**47,280**	19
208	219	**593**	**625**	311	352	610	699	**921**	**1,051**	20
337	383	**2,267**	**2,493**	516	554	605	745	**1,120**	**1,300**	21
839	859	**3,974**	**4,102**	926	988	1,739	1,809	**2,666**	**2,797**	22
499	563	**1,295**	**1,393**	197	201	321	358	**518**	**559**	23
411	431	**1,288**	**1,365**	360	392	615	644	**976**	**1,037**	24
587-	760-	**5,992-**	**7,112-**	760-	972-	298	64	**463-**	**908-**	25
2,378	2,432	**3,916**	**3,983**	769	892	1,680	1,891	**2,449**	**2,782**	26
28,703	31,662	**46,473**	**50,545**	3,757	4,174	7,275	8,117	**11,032**	**12,292**	27
2,462,384	2,613,067	**3,609,794**	**3,806,090**	253,997	266,581	552,002	586,759	**805,998**	**853,339**	28
540,571	816,462	**744,660**	**1,091,093**	48,912	65,515	127,802	178,564	**176,713**	**244,079**	29
9,266	23,144	**18,120**	**35,911**	3,568	4,664	5,065	8,708	**8,632**	**13,372**	30
123,069	145,898	**155,334**	**183,711**	6,869	8,038	19,229	23,573	**26,098**	**31,611**	31
95,822	112,317	**120,762**	**139,734**	5,057	5,620	17,375	19,837	**22,431**	**25,457**	32
2,081	2,215	**3,063**	**3,196**	26	28	45	55	**71**	**83**	33
770,810	1,100,035	**1,041,939**	**1,453,645**	64,431	83,864	169,515	230,737	**233,946**	**314,601**	34
23,511	24,009	**33,845**	**34,488**	2,222	2,270	5,588	5,751	**7,810**	**8,021**	35
22,426	23,296	**32,426**	**33,518**	2,084	2,154	4,835	5,019	**6,919**	**7,174**	36
37,903	38,074	**61,056**	**61,263**	5,473	5,486	10,044	10,084	**15,517**	**15,570**	37
22,821	22,927	**36,433**	**36,737**	3,792	3,867	7,048	7,136	**10,840**	**11,004**	38
3,356	3,371	**5,113**	**5,258**	469	474	805	828	**1,274**	**1,303**	39
30,344	34,656	**47,002**	**53,521**	4,435	5,114	9,778	11,773	**14,212**	**16,887**	40
4,629	5,844	**8,807**	**10,581**	1,459	1,621	2,026	2,364	**3,485**	**3,985**	41
12,697	12,917	**17,519**	**17,796**	880	911	1,737	1,769	**2,617**	**2,680**	42
2,982	3,256	**4,886**	**5,399**	344	396	638	698	**982**	**1,094**	43
2,603	3,650	**4,195**	**6,677**	370	793	487	1,171	**857**	**1,964**	44
10,484	10,852	**14,310**	**14,808**	710	728	1,404	1,467	**2,114**	**2,195**	45
42,068	43,654	**61,201**	**63,305**	4,007	4,170	9,016	9,421	**13,023**	**13,591**	46
5,118	6,746	**9,603**	**11,376**	920	929	815	826	**1,735**	**1,755**	47
1,196	1,476	**1,456**	**1,838**	133	144	220	262	**353**	**406**	48
12,439	19,953	**17,073**	**26,522**	1,012	1,455	2,842	4,204	**3,854**	**5,659**	49
575	695	**1,025**	**2,259**	433	853	373	701	**806**	**1,554**	50
14,894	15,716	**21,515**	**22,454**	2,459	2,562	3,955	4,240	**6,414**	**6,802**	51
3,207	4,359	**5,607**	**7,892**	766	923	1,471	1,933	**2,237**	**2,856**	52
536	806	**1,224**	**2,108**	156	161	191	340	**347**	**501**	53
9,885	13,244	**17,628**	**22,480**	2,251	2,600	2,523	6,729	**4,774**	**9,329**	54
263,675	289,500	**402,125**	**440,281**	34,376	37,613	65,793	76,716	**100,169**	**114,329**	55
1,424,135	1,425,312	**2,158,327**	**2,160,659**	154,199	154,869	315,903	317,149	**470,103**	**472,018**	56
217,967	217,967	**344,583**	**344,583**	24,837	24,837	43,303	43,303	**68,140**	**68,140**	57
148,061	148,061	**229,827**	**229,827**	14,581	14,581	27,978	27,978	**42,559**	**42,559**	58
366,027	366,027	**574,410**	**574,410**	39,418	39,418	71,281	71,281	**110,699**	**110,699**	59
23,509	24,006	**33,843**	**34,486**	2,222	2,270	5,588	5,751	**7,810**	**8,020**	60
250,478	250,485	**388,306**	**388,319**	27,507	27,507	53,167	53,169	**80,673**	**80,677**	61
3,705	3,904	**8,092**	**8,483**	1,580	1,711	2,773	2,997	**4,353**	**4,708**	62
1,069	1,069	**1,108**	**1,108**	74	74	2,488	2,492	**2,562**	**2,566**	63
15,425	46,287	**19,260**	**55,921**	817	2,057	3,492	8,055	**4,308**	**10,111**	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		NOVA-SCOTIA-*NOUVELLE-ÉCOSSE*			
				Dartmouth		Halifax	
				Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	35,690	35,690	54,158	54,158
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		15,665		23,003
Total Number of Returns	3	Nombre total de déclarations	3	35,690	51,355	54,158	77,161
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	639,163	662,323	874,303	917,469
Commissions from Employment	5	Commissions d'emplois	5	10,371	10,426	16,834	18,609
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	1,004	1,424	2,472	3,198
Family Allowance	7	Allocations Familiales	7	5,929	6,794	5,618	7,025
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	16,399	22,857	20,390	27,997
Old Age Pension	9	Pension de vieillesse	9	3,890	7,340	13,257	21,133
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	4,564	7,105	11,729	16,298
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	25,063	27,740	42,564	47,053
Net Business Income	12	Revenu net d'entreprise	12	6,067	7,071	8,827	10,619
Net Professional Income	13	Revenu net de professions	13	10,125	10,504	55,300	56,359
Net Commission Income	14	Revenu net de commissions	14	1,052	1,191	3,288	3,513
Net Farming Income	15	Revenu net d'agriculture	15	36-	84-	121-	161-
Net Fishing Income	16	Revenu net de pêche	16	2,487	2,502	4,085	4,266
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	14,457	16,415	55,790	63,682
Bond Interest	18	Intérêt obligataire	18	5,241	6,124	15,188	16,936
Bank Interest	19	Intérêt bancaire	19	25,052	29,301	70,696	80,690
Mortgage Interest	20	Intérêt hypothécaire	20	299	327	1,359	1,545
Income from Trusts	21	Revenu de fiducies	21	586	650	5,145	5,908
Annuity Income	22	Revenu de rentes	22	1,543	1,588	6,192	7,088
Other Canadian Investment Income	23	Autres placements au Canada	23	233	243	1,175	1,448
Foreign Investment Income	24	Revenu de placements à l'étranger	24	363	371	2,895	3,020
Net Rental Income	25	Revenu net de location	25	535-	818-	6,352-	7,874-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	1,336	1,516	5,328	5,832
Miscellaneous Income	27	Revenus divers	27	11,857	13,236	21,720	26,966
Total Income Assessed	28	Total du revenu imposé	28	786,510	836,144	1,237,680	1,338,617
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	126,947	182,713	192,643	274,474
Age Exemption	30	Exemption en raison d'âge	30	3,275	6,330	10,967	17,937
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	24,851	27,464	24,458	30,241
Wholly Dependent Children	32	Enfants entièrement à charge	32	14,127	15,246	14,372	16,630
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	168	171	52	59
Total Personal Exemptions	34	Total des exemptions personnelles	34	169,369	231,923	242,493	339,341
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	7,402	7,645	10,477	10,958
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	7,488	7,792	10,260	10,826
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	22,262	22,346	28,363	28,497
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	12,539	12,718	23,525	24,002
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	2,043	2,111	4,112	4,294
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	10,937	13,555	19,133	23,951
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	3,205	3,903	5,491	6,950
Union and Professional Dues	42	Cotisations syndicales et prof.	42	3,051	3,145	4,095	4,218
Education Deduction	43	Déduction relative aux études	43	743	965	1,260	1,700
Tuition Fees	44	Frais de scolarité	44	967	2,752	1,799	4,669
Child Care Expenses	45	Frais de garde d'enfants	45	2,194	2,305	1,433	1,668
General Expense Allowance	46	Allocation pour frais généraux	46	13,487	14,170	18,949	20,234
Other Expenses of Employment	47	Autres frais professionnels	47	3,326	3,340	2,977	3,505
Disability Deduction	48	Déduction pour invalidité	48	320	351	401	505
Standard Deductions	49	Déductions uniformes	49	2,975	4,499	4,253	6,386
Medical Claims	50	Réclamations de frais médicaux	50	617	851	1,704	4,535
Charitable Donations	51	Dons de charité	51	3,234	3,416	8,044	8,608
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	984	1,804	4,171	5,296
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	236	602	677	1,355
Other Deductions	54	Autres déductions	54	6,755	7,558	16,320	21,031
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	104,764	115,827	167,443	193,188
Taxable Income Assessed	56	Revenu imposable établi	56	510,173	515,650	819,702	834,555
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	86,484	86,484	141,485	141,485
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	53,428	53,428	86,573	86,573
Total Net Tax Payable	59	Impôt total net à payer	59	139,912	139,912	228,058	228,058
Canada Pension Plan Contributions	60	Cotisations au RPC	60	7,402	7,645	10,437	10,918
Basic Federal Tax	61	Impôt fédéral de base	61	94,138	94,469	151,509	152,184
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	3,277	3,652	12,646	13,981
Investment Tax Credit	63	Dégrèvement pour investissement	63	32	32	35	35
Child Tax Credit	64	Crédit d'impôt pour enfants	64	1,537	4,961	1,541	5,673

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 5 (SUITE)

TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (*En milliers de dollars*)

NOVA SCOTIA (Concluded)-*NOUVELLE-ÉCOSSE (Fin)*								N.B.-*N.-B.*		*POSTE*
Sydney & Glace Bay		Truro		Other Areas-*Autres endroits*		TOTAL		Fredericton		
Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	
20,859	20,859	9,774	9,774	187,625	187,625	**308,106**	**308,106**	25,951	25,951	1
	15,370		5,541		127,504		**187,083**		9,134	2
20,859	36,229	9,774	15,315	187,625	315,129	**308,106**	**495,189**	25,951	35,085	3
$	$	$	$	$	$	$	$	$	$	
322,260	341,010	143,081	151,317	2,651,482	2,826,977	**4,630,289**	**4,898,195**	392,586	403,025	4
1,419	1,536	2,157	2,315	26,172	27,507	**56,954**	**60,394**	4,777	4,804	5
526	1,043	205	374	3,761	5,223	**7,968**	**11,261**	425	508	6
5,584	7,101	1,764	2,084	42,742	54,496	**61,638**	**77,500**	4,877	5,410	7
19,371	25,442	5,803	8,714	187,808	259,374	**249,771**	**344,383**	13,196	15,029	8
5,087	10,973	2,493	4,525	30,549	68,922	**55,276**	**112,893**	5,644	8,162	9
6,193	11,780	2,206	3,629	32,044	64,205	**56,735**	**103,017**	5,065	6,575	10
12,054	16,634	6,331	7,450	95,436	120,051	**181,448**	**218,929**	16,809	18,074	11
4,223	4,733	4,201	4,804	61,726	76,543	**85,044**	**103,770**	5,910	6,283	12
13,019	13,111	5,555	5,641	57,148	58,423	**141,146**	**144,037**	15,745	15,765	13
537	652	613	691	4,970	5,744	**10,459**	**11,792**	1,375	1,420	14
50-	65-	662	697	13,924	14,507	**14,375**	**14,891**	142	28	15
1,246	1,469			100,167	104,654	**108,013**	**112,931**			16
7,936	8,576	8,388	9,091	92,969	104,893	**179,540**	**202,656**	20,082	22,084	17
4,224	4,723	2,143	2,495	31,538	36,133	**58,334**	**66,410**	6,631	7,398	18
21,441	25,296	13,145	15,302	163,992	201,142	**294,327**	**351,731**	27,505	30,198	19
9	30	156	203	1,882	2,284	**3,705**	**4,389**	175	209	20
190	219	427	545	4,759	5,711	**11,108**	**13,032**	694	929	21
636	677	569	609	6,438	6,874	**15,378**	**16,835**	1,330	1,352	22
155	157	229	238	3,003	3,214	**4,795**	**5,300**	209	220	23
137	143	145	155	3,268	3,557	**6,807**	**7,246**	645	687	24
926-	842-	60-	16	2,244-	1,584-	**10,121-**	**11,105-**	156	186	25
486	504	795	826	8,379	9,358	**16,324**	**18,036**	521	548	26
7,446	9,482	2,103	2,800	46,735	58,825	**89,862**	**111,309**	9,509	10,790	27
433,201	484,379	203,138	224,560	3,668,646	4,116,132	**6,329,175**	**6,999,832**	534,138	559,812	28
74,254	128,924	34,792	54,482	667,735	1,121,309	**1,096,370**	**1,761,902**	92,301	124,816	29
4,327	9,007	2,116	3,852	26,500	59,136	**47,185**	**96,262**	4,531	6,780	30
18,664	25,011	6,069	7,420	148,418	196,910	**222,461**	**287,046**	15,587	18,062	31
14,508	17,377	4,191	4,760	100,695	122,736	**147,893**	**176,749**	10,644	11,474	32
121	161	7	17	617	684	**965**	**1,092**	24	87	33
111,873	180,480	47,174	70,531	943,965	1,500,776	**1,514,874**	**2,323,051**	123,086	161,218	34
3,928	4,122	1,825	1,923	36,207	38,384	**59,840**	**63,032**	4,620	4,705	35
3,748	4,028	1,678	1,788	32,819	35,258	**55,993**	**59,692**	4,517	4,646	36
8,320	8,408	3,519	3,534	68,952	69,784	**131,417**	**132,569**	14,255	14,274	37
4,457	4,514	3,833	3,886	45,820	46,980	**90,174**	**92,099**	8,375	8,486	38
382	442	239	259	5,569	5,841	**12,344**	**12,947**	967	974	39
6,124	7,894	3,492	4,461	52,950	71,446	**92,637**	**121,306**	8,855	10,351	40
2,232	3,608	906	1,226	14,541	21,333	**26,374**	**37,020**	2,085	2,500	41
2,428	2,487	665	675	15,126	15,653	**25,366**	**26,178**	1,412	1,426	42
505	632	185	224	3,034	3,969	**5,727**	**7,490**	648	791	43
398	1,224	166	569	2,996	6,403	**6,326**	**15,617**	1,091	2,012	44
1,312	1,561	380	416	8,679	10,340	**13,998**	**16,289**	1,147	1,244	45
7,178	7,721	3,220	3,458	60,583	65,618	**103,416**	**111,201**	8,266	8,561	46
373	386	737	823	6,750	7,707	**14,163**	**15,761**	1,621	1,664	47
151	209		127	996	1,739	**1,885**	**2,930**	184	193	48
1,510	2,944	768	1,293	15,214	27,357	**24,720**	**42,480**	1,973	2,844	49
254	528	223	531	2,424	4,870	**5,221**	**11,313**	285	1,500	50
3,028	3,335	1,394	1,502	19,847	22,459	**35,546**	**39,321**	5,747	6,002	51
1,089	1,696	489	680	6,948	10,912	**13,681**	**20,388**	1,399	1,774	52
146	377			336	1,054	**1,447**	**3,471**	461	595	53
2,445	3,429	1,871	2,582	23,688	32,454	**51,080**	**67,054**	4,502	5,494	54
50,008	59,545	25,661	30,039	423,479	499,559	**771,355**	**898,158**	72,409	80,035	55
269,479	274,064	129,484	131,969	2,289,084	2,339,250	**4,017,921**	**4,095,487**	336,540	338,417	56
44,460	44,460	20,997	20,997	357,268	357,268	**650,693**	**650,693**	55,844	55,844	57
27,918	27,918	13,205	13,205	229,941	229,941	**411,065**	**411,065**	34,166	34,166	58
72,377	72,377	34,202	34,202	587,209	587,209	**1,061,758**	**1,061,758**	90,011	90,011	59
3,928	4,122	1,825	1,923	36,202	38,378	**59,795**	**62,987**	4,619	4,703	60
49,001	49,342	23,160	23,317	404,083	407,450	**721,892**	**726,762**	60,960	60,964	61
1,799	1,916	1,901	2,018	21,051	23,182	**40,674**	**44,748**	4,552	4,914	62
75	75	133	133	5,004	5,018	**5,279**	**5,293**	65	65	63
883	5,574	561	1,797	10,722	45,855	**15,246**	**63,861**	1,390	3,294	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	NEW BRUNSWICK (Cont'd)-*NOUVEAU-BRUNSWICK (Suite)*			
			Moncton		Saint John	
			Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	32,278	32,278	37,976	37,976
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables		10,965		14,496
Total Number of Returns	3	Nombre total de déclarations	32,278	43,243	37,976	52,472
Sources of Income		Sources de revenu	$	$	$	$
Wages and Salaries	4	Salaires et traitements	466,030	477,113	531,240	545,118
Commissions from Employment	5	Commissions d'emplois	6,266	6,378	10,376	10,652
Other Employment Earnings	6	Autres gains provenant d'un emploi	885	1,716	1,047	1,073
Family Allowance	7	Allocations Familiales	6,083	6,763	6,332	7,640
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	22,087	25,280	28,437	32,127
Old Age Pension	9	Pension de vieillesse	7,705	10,530	9,896	13,357
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	7,479	9,700	9,974	12,284
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	21,452	22,821	19,499	21,227
Net Business Income	12	Revenu net d'entreprise	5,224	5,673	5,895	5,942
Net Professional Income	13	Revenu net de professions	17,282	17,414	15,737	15,774
Net Commission Income	14	Revenu net de commissions	2,032	2,177	1,382	1,412
Net Farming Income	15	Revenu net d'agriculture	31-	76-	4	44-
Net Fishing Income	16	Revenu net de pêche	4	7	63	72
Taxable Amount of Dividends	17	Montant imposable des dividendes	17,429	20,278	25,991	29,080
Bond Interest	18	Intérêt obligataire	4,898	6,427	10,246	10,792
Bank Interest	19	Intérêt bancaire	33,165	36,443	41,622	44,817
Mortgage Interest	20	Intérêt hypothécaire	383	421	237	301
Income from Trusts	21	Revenu de fiducies	776	846	1,540	1,728
Annuity Income	22	Revenu de rentes	1,275	1,293	2,430	2,748
Other Canadian Investment Income	23	Autres placements au Canada	200	200	487	589
Foreign Investment Income	24	Revenu de placements à l'étranger	3_6	335	471	508
Net Rental Income	25	Revenu net de location	1,439-	1,803-	1,774-	2,012-
Net Taxable Capital Gains	26	Gains nets en capital imposables	3,088	3,213	1,087	1,048
Miscellaneous Income	27	Revenus divers	12,489	13,143	12,506	13,475
Total Income Assessed	28	Total du revenu imposé	636,083	666,292	734,725	769,706
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	114,905	153,930	135,192	186,786
Age Exemption	30	Exemption en raison d'âge	6,350	8,845	8,127	11,517
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	21,047	23,114	24,414	27,670
Wholly Dependent Children	32	Enfants entièrement à charge	14,214	15,400	13,558	15,934
Other Dependants Exemption	33	Ex. pour autres personnes à charge	145	145	204	207
Total Personal Exemptions	34	Total des exemptions personnelles	156,660	201,434	181,496	242,114
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	5,622	5,699	6,530	6,642
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	5,543	5,663	6,395	6,563
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	14,493	14,549	13,304	13,377
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	10,380	10,485	11,957	12,309
Registered Home Ownership	39	Régime enregistré d'épargne-logement	1,241	1,245	1,573	1,583
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	9,962	11,550	11,804	13,419
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	3,435	3,943	3,429	4,102
Union and Professional Dues	42	Cotisations syndicales et prof.	2,201	2,220	3,027	3,072
Education Deduction	43	Déduction relative aux études	644	696	586	708
Tuition Fees	44	Frais de scolarité	566	1,290	916	1,664
Child Care Expenses	45	Frais de garde d'enfants	1,972	2,064	1,258	1,337
General Expense Allowance	46	Allocation pour frais généraux	10,284	10,601	12,162	12,549
Other Expenses of Employment	47	Autres frais professionnels	2,135	2,234	2,058	2,108
Disability Deduction	48	Déduction pour invalidité	255	415	171	357
Standard Deductions	49	Déductions uniformes	2,474	3,547	2,963	4,348
Medical Claims	50	Réclamations de frais médicaux	896	1,443	625	1,299
Charitable Donations	51	Dons de charité	5,805	5,911	6,328	6,588
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	1,465	1,595	1,555	1,903
Allowable Investment Loss	53	Pertes déductibles d'entreprise	343	549	449	694
Other Deductions	54	Autres déductions	4,597	8,863	6,910	8,675
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	84,312	94,562	94,000	103,296
Taxable Income Assessed	56	Revenu imposable établi	391,457	392,331	457,260	460,133
Net Federal Tax Payable	57	Impôt fédéral net à payer	64,821	64,821	73,630	73,630
Net Provincial Tax Payable	58	Impôt provincial net à payer	39,822	39,822	45,339	45,339
Total Net Tax Payable	59	Impôt total net à payer	104,643	104,643	118,969	118,969
Canada Pension Plan Contributions	60	Cotisations au RPC	5,619	5,695	6,530	6,642
Basic Federal Tax	61	Impôt fédéral de base	70,712	70,716	81,120	81,138
Dividend Tax Credit	62	Dégrèvement pour dividendes	3,888	4,050	5,885	6,388
Investment Tax Credit	63	Dégrèvement pour investissement	49	49	5	5
Child Tax Credit	64	Crédit d'impôt pour enfants	1,918	5,084	1,905	7,052

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NEW BRUNSWICK (Concluded)-NOUVEAU-BRUNSWICK (Fin)				QUEBEC-QUÉBEC						
Other Areas-Autres endroits		TOTAL		Cap-de-la-Madeleine		Chicoutimi		Drummondville		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	POSTE
186,693	186,693	282,898	282,898	11,767	11,767	22,279	22,279	16,759	16,759	1
	83,884		118,479		8,539		11,244		9,477	2
186,693	270,577	282,898	401,377	11,767	20,306	22,279	33,523	16,759	26,236	3
$	$	$	$	$	$	$	$	$	$	
2,288,415	2,361,444	3,678,271	3,786,700	179,623	190,673	397,685	416,535	233,590	245,987	4
24,758	25,689	46,178	47,523			6,806	6,894	9,054	9,135	5
4,927	5,857	7,285	9,154	291	405	774	820	778	925	6
41,628	48,463	58,920	68,276	1,497	1,820	4,784	6,008	2,501	3,600	7
285,091	308,179	348,810	380,615	12,646	18,901	19,592	24,667	17,872	26,538	8
28,715	46,508	51,960	78,557	1,010	4,045	2,350	5,003	1,899	4,226	9
29,355	42,918	51,873	71,476	1,427	5,078	3,277	7,094	3,243	5,452	10
69,076	75,912	126,836	138,033	4,402	7,646	4,617	6,896	2,518	3,682	11
54,518	56,903	71,547	74,802	3,894	3,161	6,716	7,053	6,257	7,540	12
41,395	41,788	90,159	90,741	2,968	2,948	15,635	15,764	7,594	7,855	13
5,360	5,757	10,149	10,766	912	912	1,523	1,666	710	817	14
8,216	6,327	8,331	6,233	244-	244-	48	480	1,044	1,500	15
32,732	33,432	32,928	33,640							16
61,733	67,379	125,235	138,821	2,369	2,691	4,563	5,507	4,481	6,052	17
22,036	24,684	44,811	49,300	2,404	2,472	2,890	3,508	4,890	5,654	18
131,997	147,583	234,290	259,041	12,256	14,950	15,661	18,004	19,884	23,139	19
1,335	1,659	2,129	2,590	321	321	395	436	746	827	20
2,013	2,315	5,023	5,819	10	10	154	200	473	485	21
5,857	6,285	10,892	11,678	641	641	731	1,276	1,155	1,174	22
1,144	1,269	2,040	2,278	30	30	233	234	513	524	23
1,668	1,763	3,110	3,292			250	250	73	73	24
1,784-	1,982-	4,844-	5,613-	100-	308	9	84	435	304	25
7,298	7,601	11,994	12,410	610	793	417	576	1,125	1,146	26
46,426	52,437	80,930	89,845	2,629	3,095	5,607	6,117	4,409	6,870	27
3,193,910	3,370,166	5,098,856	5,365,975	229,595	260,674	494,717	535,076	325,255	363,504	28
664,501	963,108	1,006,899	1,428,640	41,891	72,289	79,313	119,339	59,662	93,397	29
24,311	39,740	43,320	66,883	959	3,432	1,927	4,069	1,512	3,601	30
131,948	153,515	192,995	222,361	10,690	13,403	19,311	23,532	11,004	15,678	31
98,673	111,390	137,089	154,197	4,907	5,540	12,480	14,538	6,428	8,512	32
443	445	815	884			98	99			33
919,876	1,268,198	1,381,118	1,872,964	58,446	94,664	113,129	161,576	78,607	121,187	34
29,522	30,160	46,295	47,205	2,207	2,337	4,516	4,746	3,155	3,320	35
27,687	28,608	44,141	45,480	2,121	2,270	4,260	4,478	2,897	3,048	36
56,925	57,583	98,978	99,783	4,381	4,442	11,959	12,230	5,225	5,307	37
37,955	38,462	68,667	69,743	5,216	5,256	5,463	5,570	6,021	6,179	38
5,017	5,133	8,797	8,935	214	214	906	907	782	897	39
48,654	57,966	79,274	93,286	4,532	6,163	5,947	7,341	6,073	8,138	40
11,120	12,773	20,069	23,317	714	1,798	865	1,509	435	1,042	41
12,037	12,219	18,677	18,938	1,524	1,540	3,456	3,554	1,789	1,838	42
3,007	3,339	4,885	5,534	455	589	762	949	687	843	43
2,392	4,979	4,965	9,945	141	359	324	564	172	339	44
12,204	13,326	16,582	17,971	895	895	1,162	1,170	620	621	45
52,507	54,497	83,219	86,209	4,078	4,388	8,031	8,483	5,520	5,870	46
12,411	12,593	18,224	18,599	320	329	3,217	3,251	1,866	1,892	47
1,285	1,431	1,896	2,396		310	89	120	286	291	48
15,222	23,398	22,632	34,137	1,118	1,968	1,988	3,093	1,600	2,540	49
2,246	3,014	4,051	7,256	221	271	346	375	176	235	50
22,310	23,152	40,191	41,653	217	258	856	902	403	427	51
6,704	9,376	11,123	14,647	299	1,095	1,161	1,947	515	1,513	52
846	1,976	2,099	3,814			134	1,110	471	598	53
16,644	25,583	32,653	48,614	503	1,773	3,919	8,018	2,573	4,398	54
376,695	419,570	627,416	697,463	29,157	36,255	59,361	70,318	41,266	49,335	55
1,892,279	1,898,975	3,077,536	3,089,855	140,411	143,413	321,077	325,475	204,552	209,239	56
289,638	289,638	483,933	483,933	22,525	22,525	55,592	55,592	33,304	33,304	57
184,302	184,302	303,629	303,629							58
473,940	473,940	787,562	787,562	22,525	22,525	55,601	55,601	33,320	33,320	59
29,479	30,116	46,246	47,156							60
332,134	332,399	544,925	545,217	24,944	25,182	60,694	61,008	36,993	37,306	61
13,984	14,948	28,309	30,300	537	600	1,034	1,176	1,016	1,258	62
3,324	3,351	3,443	3,470	47	47	8	25	48	78	63
14,472	44,649	19,685	60,078	62	1,893	609	3,808	613	2,605	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	QUEBEC (Continued)-QUÉBEC (Suite)			
			Granby		Grand Mère	
			Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	18,469	18,469	6,197	6,197
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables		10,195		3,318
Total Number of Returns	3	Nombre total de déclarations	18,469	28,664	6,197	9,515
Sources of Income		Sources de revenu	$	$	$	$
Wages and Salaries	4	Salaires et traitements	254,444	262,664	82,054	86,870
Commissions from Employment	5	Commissions d'emplois	1,766	2,452	463	464
Other Employment Earnings	6	Autres gains provenant d'un emploi	495	587	2	2
Family Allowance	7	Allocations Familiales	2,744	4,029	737	1,079
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	19,565	23,525	8,001	9,682
Old Age Pension	9	Pension de vieillesse	2,625	6,774	847	2,554
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	2,344	5,169	962	1,885
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	1,769	2,888	4,360	4,751
Net Business Income	12	Revenu net d'entreprise	8,015	9,138	406	253
Net Professional Income	13	Revenu net de professions	5,823	5,913	2,536	2,540
Net Commission Income	14	Revenu net de commissions	242	83	107	105
Net Farming Income	15	Revenu net d'agriculture	766	1,014		
Net Fishing Income	16	Revenu net de pêche				
Taxable Amount of Dividends	17	Montant imposable des dividendes	4,387	5,529	1,527	1,843
Bond Interest	18	Intérêt obligataire	4,275	4,693	1,352	1,940
Bank Interest	19	Intérêt bancaire	20,629	24,881	7,773	9,061
Mortgage Interest	20	Intérêt hypothécaire	656	772	166	166
Income from Trusts	21	Revenu de fiducies	369	411	12	55
Annuity Income	22	Revenu de rentes	989	1,081		57
Other Canadian Investment Income	23	Autres placements au Canada	320	338	227	227
Foreign Investment Income	24	Revenu de placements à l'étranger	22	22	1	1
Net Rental Income	25	Revenu net de location	317-	160-	485	200
Net Taxable Capital Gains	26	Gains nets en capital imposables	1,054	1,161	73-	73-
Miscellaneous Income	27	Revenus divers	5,363	8,438	1,498	3,484
Total Income Assessed	28	Total du revenu imposé	338,345	371,402	113,464	127,120
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	65,750	102,040	22,061	33,873
Age Exemption	30	Exemption en raison d'âge	2,116	5,927	679	2,047
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	9,792	13,959	4,822	6,622
Wholly Dependent Children	32	Enfants entièrement à charge	6,187	7,682	2,034	2,525
Other Dependants Exemption	33	Ex. pour autres personnes à charge				
Total Personal Exemptions	34	Total des exemptions personnelles	83,844	129,608	29,596	45,067
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	3,382	3,507	983	1,030
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	3,090	3,197	992	1,049
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	3,799	3,866	2,475	2,518
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	5,281	5,357	2,058	2,058
Registered Home Ownership	39	Régime enregistré d'épargne-logement	635	758	231	273
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	6,352	8,012	2,449	3,475
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	354	609	601	784
Union and Professional Dues	42	Cotisations syndicales et prof.	1,483	1,505	674	691
Education Deduction	43	Déduction relative aux études	257	352	315	372
Tuition Fees	44	Frais de scolarité	153	456	56	431
Child Care Expenses	45	Frais de garde d'enfants	452	466	143	213
General Expense Allowance	46	Allocation pour frais généraux	5,972	6,210	1,853	1,986
Other Expenses of Employment	47	Autres frais professionnels	178	215	162	163
Disability Deduction	48	Déduction pour invalidité	206	266		
Standard Deductions	49	Déductions uniformes	1,723	2,732	557	888
Medical Claims	50	Réclamations de frais médicaux	247	291	44	69
Charitable Donations	51	Dons de charité	691	728	224	226
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	797	1,106	210	618
Allowable Investment Loss	53	Pertes déductibles d'entreprise	125	317		
Other Deductions	54	Autres déductions	3,186	4,623	872	1,435
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	38,366	44,573	14,900	18,310
Taxable Income Assessed	56	Revenu imposable établi	215,482	219,225	68,824	70,160
Net Federal Tax Payable	57	Impôt fédéral net à payer	34,499	34,499	10,930	10,930
Net Provincial Tax Payable	58	Impôt provincial net à payer				
Total Net Tax Payable	59	Impôt total net à payer	34,505	34,505	10,930	10,930
Canada Pension Plan Contributions	60	Cotisations au RPC				
Basic Federal Tax	61	Impôt fédéral de base	38,504	38,763	12,348	12,431
Dividend Tax Credit	62	Dégrèvement pour dividendes	994	1,214	346	393
Investment Tax Credit	63	Dégrèvement pour investissement	30	74		
Child Tax Credit	64	Crédit d'impôt pour enfants	838	3,521	275	978

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

QUEBEC (Continued)-QUÉBEC (Suite)

Hull		Jonquière		Laval		Lévis		Longueuil		POSTE
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	LINE
25,016	25,016	19,446	19,446	118,032	118,032	7,402	7,402	51,128	51,128	1
	10,817		12,339		51,424		4,216		23,570	2
25,016	35,833	19,446	31,785	118,032	169,456	7,402	11,618	51,128	74,698	3
$	$	$	$	$	$	$	$	$	$	
407,494	429,316	378,811	390,249	2,076,974	2,156,865	125,417	130,103	849,340	881,242	4
3,478	3,576	1,483	1,560	36,323	38,781	5,103	5,103	7,603	9,751	5
2,123	2,211	2,657	2,877	8,804	9,654	1,246	1,411	1,807	2,005	6
2,302	4,313	4,334	5,399	20,822	24,375	1,252	1,347	7,033	9,104	7
15,255	19,273	16,050	20,462	68,469	88,657	4,338	5,044	33,945	41,776	8
3,909	5,951	2,255	6,460	14,833	26,522	790	3,581	5,525	11,854	9
7,441	10,012	4,574	9,750	19,230	28,847	1,603	4,147	7,660	13,859	10
16,977	18,412	6,511	10,343	41,631	47,236	2,625	3,703	16,061	18,590	11
5,632	6,186	4,473	5,095	44,074	50,802	2,609	3,047	12,500	14,139	12
9,616	9,705	5,703	5,955	58,462	60,291	6,664	6,840	14,267	15,576	13
815	895	743	869	5,169	5,605	590	590	637	838	14
81-	93-	101	519	1,698	1,844	65-	72-	159-	179-	15
										16
3,856	4,683	3,500	3,855	32,839	38,197	2,876	3,200	10,034	12,031	17
3,104	3,271	2,604	3,048	30,091	33,888	2,104	2,266	10,758	11,679	18
21,353	23,972	12,797	15,462	113,968	129,629	8,726	10,354	42,831	49,297	19
743	817	424	459	8,170	8,221	112	112	1,287	1,389	20
603	622	191	216	2,515	2,587	427	430	788	805	21
556	583	1,071	1,394	9,350	9,521	473	547	2,389	2,499	22
46	46	153	172	1,430	1,443	157	164	109	183	23
54	54	10	11	1,385	1,470	40	51	273	273	24
1,592-	1,709-	565-	431-	1,340-	2,444-	415	517	2,996-	4,413-	25
416	415	582	623	6,142	6,473	947	988	1,594	1,730	26
7,774	9,321	5,328	6,558	34,912	39,815	1,759	2,409	16,707	18,649	27
511,873	551,831	453,790	490,903	2,635,949	2,808,275	170,208	185,882	1,039,991	1,112,675	28
89,057	127,565	69,228	113,155	420,194	602,676	26,351	41,360	181,914	265,566	29
3,230	4,940	2,060	5,530	12,900	22,127	657	2,993	4,715	9,674	30
11,998	17,371	21,897	27,121	81,829	94,633	3,990	5,324	33,646	41,003	31
5,416	8,132	11,290	12,736	48,699	54,419	2,732	2,902	15,019	17,932	32
				406	614			271	274	33
109,701	158,008	104,475	158,542	564,028	774,469	33,730	52,579	235,565	334,449	34
4,865	5,097	4,012	4,168	24,356	25,428	1,602	1,646	10,162	10,573	35
4,845	5,135	4,006	4,140	22,561	23,593	1,506	1,556	10,089	10,502	36
16,048	16,143	11,058	11,197	52,400	52,578	3,717	3,761	17,905	18,256	37
5,788	5,988	6,611	6,713	50,819	51,588	3,087	3,106	18,083	18,334	38
1,170	1,278	606	607	5,046	5,361	417	417	2,696	2,706	39
6,855	7,957	5,542	7,003	43,508	52,499	3,230	3,994	16,466	20,387	40
2,131	2,876	1,193	2,178	5,678	7,880	256	724	2,383	3,264	41
2,939	2,988	4,017	4,095	11,852	12,168	989	1,018	5,327	5,477	42
676	796	760	848	3,691	4,636	215	278	897	1,326	43
881	1,705	232	302	2,337	4,473	63	162	785	1,653	44
1,490	1,491	1,128	1,214	2,535	3,159	272	278	1,958	2,077	45
8,883	9,491	7,358	7,689	43,305	45,536	2,854	2,978	18,572	19,447	46
865	878	616	635	9,575	10,552	646	646	3,608	4,123	47
167	433	120	255	266	269			169	209	48
2,292	3,366	1,730	2,943	10,915	15,991	681	1,090	4,702	7,036	49
481	558	112	154	3,818	4,432	66	70	1,049	1,178	50
1,068	1,086	821	852	4,071	4,306	184	200	1,517	1,563	51
485	657	1,143	1,816	5,081	6,538	676	1,102	1,793	2,103	52
202	281	272	465	2,279	4,090		135	1,260	1,678	53
2,574	4,793	2,288	3,089	19,306	25,349	1,654	3,453	8,035	12,883	54
64,704	72,998	53,624	60,364	323,400	360,426	22,138	26,628	127,455	144,775	55
336,718	340,915	295,299	298,755	1,742,005	1,762,478	113,644	114,771	674,971	682,316	56
56,810	56,810	50,461	50,461	301,137	301,137	19,872	19,872	112,298	112,298	57
280	280			226	226			89	89	58
57,090	57,090	50,461	50,461	301,363	301,363	19,872	19,872	112,387	112,387	59
41	42			24	25			6	8	60
61,953	62,248	55,330	55,606	326,867	328,237	21,352	21,431	123,263	123,718	61
874	1,028	792	846	7,444	8,357	650	703	2,275	2,645	62
			41	8	51		11	20	24	63
850	3,504	604	4,417	4,421	17,113	284	839	1,975	8,055	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		QUEBEC (Continued)-*QUÉBEC (Suite)*			
				Montréal		Québec	
				Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	438,153	438,153	78,908	78,908
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		198,247		34,287
Total Number of Returns	3	Nombre total de déclarations	3	438,153	636,400	78,908	113,195
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	6,592,791	6,865,386	1,245,343	1,296,193
Commissions from Employment	5	Commissions d'emplois	5	89,192	91,455	12,809	14,509
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	22,486	29,299	3,703	4,368
Family Allowance	7	Allocations Familiales	7	47,491	62,660	10,702	12,958
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	266,897	343,455	63,065	74,555
Old Age Pension	9	Pension de vieillesse	9	115,549	228,875	20,592	37,813
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	110,159	188,113	22,118	33,164
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	197,039	236,169	57,786	66,953
Net Business Income	12	Revenu net d'entreprise	12	112,998	128,643	23,850	25,295
Net Professional Income	13	Revenu net de professions	13	255,210	261,123	38,589	40,446
Net Commission Income	14	Revenu net de commissions	14	12,636	14,373	4,496	4,920
Net Farming Income	15	Revenu net d'agriculture	15	1,006-	1,586-	291-	219
Net Fishing Income	16	Revenu net de pêche	16	324	324		
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	219,482	251,196	16,725	19,855
Bond Interest	18	Intérêt obligataire	18	193,263	214,318	29,754	32,070
Bank Interest	19	Intérêt bancaire	19	707,646	804,377	110,581	124,738
Mortgage Interest	20	Intérêt hypothécaire	20	15,703	17,249	3,233	3,479
Income from Trusts	21	Revenu de fiducies	21	47,567	50,245	4,142	4,790
Annuity Income	22	Revenu de rentes	22	49,319	51,565	8,084	8,291
Other Canadian Investment Income	23	Autres placements au Canada	23	4,586	4,985	680	875
Foreign Investment Income	24	Revenu de placements à l'étranger	24	25,632	27,438	1,800	1,806
Net Rental Income	25	Revenu net de location	25	7,052	4,937	7,774-	9,277-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	43,110	46,899	2,979	2,806
Miscellaneous Income	27	Revenus divers	27	139,199	167,588	17,040	20,943
Total Income Assessed	28	Total du revenu imposé	28	9,274,322	10,089,085	1,690,004	1,821,768
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	1,556,724	2,258,052	280,479	402,356
Age Exemption	30	Exemption en raison d'âge	30	96,768	192,916	17,578	33,134
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	208,169	262,047	51,763	62,300
Wholly Dependent Children	32	Enfants entièrement à charge	32	105,773	126,503	24,194	28,162
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	2,274	2,715	157	159
Total Personal Exemptions	34	Total des exemptions personnelles	34	1,969,707	2,842,233	374,171	526,111
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	80,940	84,130	14,341	14,959
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	76,873	79,977	14,180	14,683
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	152,385	154,757	44,928	45,725
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	178,820	181,869	24,036	24,615
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	22,067	22,726	3,854	4,003
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	183,793	232,299	30,864	37,931
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	31,458	45,425	7,431	10,729
Union and Professional Dues	42	Cotisations syndicales et prof.	42	42,277	43,563	10,068	10,368
Education Deduction	43	Déduction relative aux études	43	9,156	12,262	1,747	2,266
Tuition Fees	44	Frais de scolarité	44	11,949	19,709	1,205	1,994
Child Care Expenses	45	Frais de garde d'enfants	45	11,086	11,728	2,158	2,597
General Expense Allowance	46	Allocation pour frais généraux	46	146,871	153,968	25,948	27,063
Other Expenses of Employment	47	Autres frais professionnels	47	22,114	22,699	4,192	5,002
Disability Deduction	48	Déduction pour invalidité	48	2,598	3,835	948	1,221
Standard Deductions	49	Déductions uniformes	49	38,585	57,698	6,869	10,175
Medical Claims	50	Réclamations de frais médicaux	50	17,458	23,721	1,569	1,672
Charitable Donations	51	Dons de charité	51	32,795	35,058	5,173	5,659
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	17,082	25,743	4,707	6,030
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	3,319	8,559	278	531
Other Deductions	54	Autres déductions	54	105,690	179,116	15,395	33,677
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	1,187,317	1,398,844	219,891	260,899
Taxable Income Assessed	56	Revenu imposable établi	56	6,081,550	6,169,414	1,090,728	1,101,547
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	1,049,963	1,049,963	191,102	191,102
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	3,133	3,133	168	168
Total Net Tax Payable	59	Impôt total net à payer	59	1,053,096	1,053,096	191,270	191,270
Canada Pension Plan Contributions	60	Cotisations au RPC	60	254	292	53	54
Basic Federal Tax	61	Impôt fédéral de base	61	1,137,924	1,143,046	207,365	208,098
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	49,750	55,269	3,790	4,268
Investment Tax Credit	63	Dégrèvement pour investissement	63	112	158	8	26
Child Tax Credit	64	Crédit d'impôt pour enfants	64	13,086	47,716	2,116	8,153

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

QUEBEC (Continued)-QUÉBEC (Suite)

Rimouski		Rouyn & Noranda		Saint-Hyacinthe		Saint-Jean-sur-Richelieu		Saint-Jérôme		POSTE
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	LINE
11,215	11,215	10,886	10,886	16,449	16,449	15,570	15,570	12,191	12,191	1
	7,268		5,111		8,741		7,960		5,707	2
11,215	18,483	10,886	15,997	16,449	25,190	15,570	23,530	12,191	17,898	3
$	$	$	$	$	$	$	$	$	$	
168,135	180,874	191,641	200,605	235,056	252,437	248,180	261,083	173,316	182,018	4
1,464	2,166	1,986	2,003	2,619	2,851	4,149	4,189	4,476	4,480	5
95	187	790	1,032	301	560	1,049	1,102	168	334	6
1,913	2,408	2,219	2,948	2,382	3,152	2,388	3,214	1,725	2,161	7
12,567	15,171	11,067	12,950	14,071	17,153	9,830	13,565	11,513	13,700	8
1,595	2,943	601	1,706	3,735	7,761	1,726	5,530	1,789	4,582	9
2,207	3,861	1,387	2,812	4,065	6,565	2,733	5,299	2,219	4,300	10
4,264	5,471	2,862	3,023	4,568	5,141	3,654	4,240	3,026	3,669	11
5,558	6,864	3,687	4,175	6,510	7,710	4,514	5,196	4,093	5,083	12
9,905	9,870	4,588	4,630	6,635	6,777	7,234	7,409	5,408	5,436	13
800	800	638	644	443	526	186	257	229	276	14
23	647	63-	128-	358	158	127	82	70	103	15
14	14									16
2,922	3,405	2,279	2,911	6,542	7,965	5,694	6,486	2,943	3,099	17
2,004	2,117	1,743	2,127	8,569	10,176	5,938	6,920	3,669	4,187	18
11,404	13,174	9,786	10,911	20,323	24,206	15,251	17,476	13,218	15,400	19
115	115	318	334	1,433	1,501	846	978	718	861	20
200	200	59	59	450	459	534	549	140	144	21
81	88	496	505	2,844	2,876	614	629	395	397	22
775	808	108	109	255	279	21	22	76	95	23
8	8	14	17	55	58	37	42	36	36	24
1,946	1,426	1,056	1,322	306	366	1,229	1,322	320	346	25
1,579	1,673	672	729	1,468	1,957	1,159	1,177	451	505	26
5,298	6,028	2,156	2,585	4,588	5,608	3,354	3,746	3,521	4,403	27
234,873	260,319	240,090	258,009	327,575	366,243	320,450	350,516	233,518	255,614	28
39,912	65,778	38,754	56,949	58,556	89,674	55,429	83,767	43,400	63,713	29
1,514	2,561	480	1,363	3,357	6,718	1,403	4,353	1,450	3,650	30
7,878	11,091	7,727	10,353	9,660	12,601	9,685	11,519	7,580	8,842	31
4,563	5,630	5,206	6,185	5,338	6,699	5,612	6,560	3,838	4,649	32
261	261	10	10							33
54,129	85,321	52,176	74,860	76,912	115,695	72,128	106,199	56,269	80,855	34
2,160	2,351	2,219	2,312	3,068	3,266	3,132	3,280	2,246	2,366	35
1,841	1,968	2,088	2,175	2,879	3,047	3,022	3,194	2,152	2,257	36
5,394	5,551	4,543	4,892	5,005	5,319	6,528	6,643	3,963	4,032	37
4,284	4,328	4,722	4,754	5,467	5,533	5,794	5,912	3,660	3,691	38
105	223	370	380	762	763	690	758	644	705	39
3,840	4,952	3,502	4,213	6,902	9,098	5,697	7,362	4,220	5,624	40
664	965	365	444	906	1,144	692	960	530	853	41
1,558	1,643	1,339	1,371	1,663	1,714	1,779	1,848	1,288	1,329	42
574	665	343	468	334	572	480	616	205	239	43
243	397	181	192	134	401	245	389	115	172	44
293	392	691	716	200	215	699	739	308	341	45
3,595	3,914	3,948	4,201	5,459	5,876	5,581	5,949	4,009	4,240	46
212	494	828	828	1,494	1,570	1,209	1,218	1,155	1,301	47
		129	140	38	40			78	102	48
1,013	1,721	997	1,503	1,550	2,405	1,440	2,231	1,155	1,701	49
301	301	157	166	105	211	233	285	162	209	50
415	461	291	298	510	559	507	521	241	273	51
408	476	380	499	864	1,506	518	689	450	1,026	52
47	298	60	176	52	210	30	153		144	53
1,364	5,259	1,501	2,740	2,740	8,484	2,711	3,556	1,310	2,416	54
28,312	36,360	28,656	32,468	40,133	51,934	41,001	46,322	27,930	33,022	55
150,846	152,906	158,094	159,980	208,181	212,316	206,942	210,264	148,648	150,939	56
25,964	25,964	27,541	27,541	34,592	34,592	34,252	34,252	24,302	24,302	57
										58
25,964	25,964	27,545	27,545	34,592	34,592	34,263	34,263	24,302	24,302	59
	1									60
27,992	28,124	29,668	29,775	37,571	37,823	37,656	37,876	26,835	27,013	61
662	746	517	634	1,483	1,741	1,282	1,425	667	697	62
				36	65		11			63
386	1,842	455	2,011	655	2,370	517	2,144	554	1,592	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	QUEBEC (Continued)-*QUÉBEC (Suite)*			
			Salaberry de Valleyfield		Sept-Iles	
			Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	12,368	12,368	11,542	11,542
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables		6,560		6,838
Total Number of Returns	3	Nombre total de déclarations	12,368	18,928	11,542	18,380
Sources of Income		Sources de revenu	$	$	$	$
Wages and Salaries	4	Salaires et traitements	190,308	199,060	233,888	238,071
Commissions from Employment	5	Commissions d'emplois	3,008	3,106	17	17
Other Employment Earnings	6	Autres gains provenant d'un emploi	178	238	1,556	1,561
Family Allowance	7	Allocations Familiales	2,421	3,209	2,184	2,419
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	9,842	12,702	12,695	16,122
Old Age Pension	9	Pension de vieillesse	1,915	5,007	396	2,162
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	2,495	4,489	1,212	3,263
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	3,564	4,089	227	550
Net Business Income	12	Revenu net d'entreprise	4,439	5,169	3,973	4,079
Net Professional Income	13	Revenu net de professions	4,939	5,060	7,347	7,347
Net Commission Income	14	Revenu net de commissions	260	354		
Net Farming Income	15	Revenu net d'agriculture	58-	48-		
Net Fishing Income	16	Revenu net de pêche			4	4
Taxable Amount of Dividends	17	Montant imposable des dividendes	2,246	2,640	3,898	4,192
Bond Interest	18	Intérêt obligataire	2,459	2,926	747	1,026
Bank Interest	19	Intérêt bancaire	11,870	13,960	6,357	8,322
Mortgage Interest	20	Intérêt hypothécaire	938	984	118	118
Income from Trusts	21	Revenu de fiducies	441	450	3	3
Annuity Income	22	Revenu de rentes	340	349	123	123
Other Canadian Investment Income	23	Autres placements au Canada	64	81		
Foreign Investment Income	24	Revenu de placements à l'étranger	41	41	24	24
Net Rental Income	25	Revenu net de location	286	445	733-	707-
Net Taxable Capital Gains	26	Gains nets en capital imposables	473	484	19-	19-
Miscellaneous Income	27	Revenus divers	4,032	5,872	2,982	4,286
Total Income Assessed	28	Total du revenu imposé	246,499	270,667	277,036	293,000
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	44,030	67,373	41,090	65,433
Age Exemption	30	Exemption en raison d'âge	1,610	4,202	357	1,769
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	8,556	11,362	8,514	10,707
Wholly Dependent Children	32	Enfants entièrement à charge	5,068	6,212	6,045	6,465
Other Dependants Exemption	33	Ex. pour autres personnes à charge				
Total Personal Exemptions	34	Total des exemptions personnelles	59,268	89,154	56,006	84,374
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	2,383	2,478	2,550	2,576
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	2,241	2,340	2,376	2,420
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	3,488	3,571	5,306	5,331
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	3,919	3,956	4,798	4,801
Registered Home Ownership	39	Régime enregistré d'épargne-logement	528	534	357	357
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	3,719	4,984	3,773	4,868
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	507	780	453	633
Union and Professional Dues	42	Cotisations syndicales et prof.	1,533	1,589	1,729	1,754
Education Deduction	43	Déduction relative aux études	257	300	259	277
Tuition Fees	44	Frais de scolarité	90	131	81	101
Child Care Expenses	45	Frais de garde d'enfants	402	408	613	615
General Expense Allowance	46	Allocation pour frais généraux	4,309	4,558	4,603	4,698
Other Expenses of Employment	47	Autres frais professionnels	436	444	310	321
Disability Deduction	48	Déduction pour invalidité	31	62		
Standard Deductions	49	Déductions uniformes	1,148	1,777	1,064	1,747
Medical Claims	50	Réclamations de frais médicaux	62	118		
Charitable Donations	51	Dons de charité	346	375	400	402
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	380	810	388	388
Allowable Investment Loss	53	Pertes déductibles d'entreprise	138	179	501	501
Other Deductions	54	Autres déductions	1,124	1,837	2,045	2,592
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	27,042	31,231	31,604	34,383
Taxable Income Assessed	56	Revenu imposable établi	159,857	162,039	188,626	190,064
Net Federal Tax Payable	57	Impôt fédéral net à payer	26,404	26,404	33,472	33,472
Net Provincial Tax Payable	58	Impôt provincial net à payer				
Total Net Tax Payable	59	Impôt total net à payer	26,407	26,407	33,526	33,526
Canada Pension Plan Contributions	60	Cotisations au RPC				
Basic Federal Tax	61	Impôt fédéral de base	29,071	29,218	35,899	35,994
Dividend Tax Credit	62	Dégrèvement pour dividendes	509	573	883	933
Investment Tax Credit	63	Dégrèvement pour investissement	7	8		
Child Tax Credit	64	Crédit d'impôt pour enfants	524	2,069	197	2,630

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

QUEBEC (Concluded)-*QUÉBEC (Fin)*

Shawinigan		Sherbrooke		Trois-Rivières		Other Areas-*Autres endroits*		TOTAL		POSTE
Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	LINE
9,028	9,028	33,043	33,043	23,674	23,674	1 540,061	1,540,061	2,509,583	2,509,583	1
	5,308		16,881		13,028		812,663		1,273,738	2
9,028	14,336	33,043	49,924	23,674	36,702	1,540,061	2,352,724	2,509,583	3,783,321	3
$	$	$	$	$	$	$	$	$	$	
125,999	131,332	498,528	520,782	400,742	420,072	25,494,205	26,552,503	40,783,565	42,490,919	4
1,613	1,613	6,782	6,909	7,844	8,400	473,465	499,924	681,501	719,356	5
490	586	2,232	3,167	1,648	1,908	65,374	83,707	119,048	148,946	6
1,139	1,696	4,755	5,651	3,637	4,423	312,281	394,002	443,243	561,976	7
10,472	13,015	25,279	34,321	18,971	24,271	1,451,002	1,814,600	2,133,002	2,684,106	8
1,877	5,009	6,612	12,978	3,799	10,026	179,119	432,436	375,348	833,880	9
2,631	5,084	5,873	11,770	4,338	8,254	222,650	423,451	435,847	791,719	10
5,399	7,443	8,806	11,546	6,033	8,229	434,090	521,665	832,788	1,002,334	11
3,204	3,677	9,842	11,155	6,228	6,972	560,136	662,727	843,608	983,160	12
2,957	2,971	24,844	25,589	13,644	13,766	680,812	692,433	1,191,381	1,216,244	13
386	422	1,773	2,213	1,328	1,432	63,530	71,050	98,153	109,647	14
18-	34-	177	76	148-	159-	107,840	238,647	110,088	242,713	15
						15,398	18,599	15,753	18,958	16
1,230	1,424	9,876	11,523	5,988	6,440	488,925	572,308	839,183	977,031	17
3,149	3,586	8,683	9,776	7,593	8,590	386,645	436,249	718,685	806,486	18
11,478	14,215	37,858	44,636	28,260	34,232	1,577,147	1,873,821	2,837,057	3,318,220	19
186	231	1,171	1,422	605	663	47,856	54,356	86,259	95,809	20
135	182	1,181	1,323	788	951	37,971	40,901	99,152	106,076	21
207	219	1,925	2,136	1,050	1,148	113,530	124,035	196,412	211,133	22
58	70	520	554	319	350	27,599	30,164	38,319	41,792	23
		85	90	79	79	22,172	23,651	52,094	55,497	24
24-	144	3,950-	4,472-	1,041	1,265	58,926-	71,737-	63,746-	82,369-	25
170	252	1,663	1,800	587	626	103,031	114,648	170,144	187,365	26
2,873	3,691	13,951	16,064	7,063	9,516	461,169	548,852	753,212	903,936	27
175,609	196,828	668.477	731,018	521,434	571,454	33,267,021	36,152,991	53,790,093	58,424,853	28
32,139	51,035	117,524	177,488	84,257	130,637	5,481,762	8,372,932	8,929,476	13,456,448	29
1,543	4,134	4,780	10,054	3,124	8,063	150,413	363,234	315,131	700,490	30
6,044	8,347	19,304	23,642	16,856	19,838	1,123,843	1,430,657	1,694,556	2,141,954	31
3,360	4,546	11,200	12,571	8,918	9,918	687,891	825,506	992,198	1,184,522	32
		49	49	74	74	4,444	4,993	8,054	9,258	33
43,088	68,065	152,857	223,805	113,229	168,530	7,448,353	10,997,321	11,939,415	17,492,672	34
1,584	1,650	6,420	6,639	4,792	4,995	305,425	323,001	490,504	515,855	35
1,468	1,535	6,023	6,235	4,574	4,758	284,080	297,246	460,164	480,802	36
3,299	3,332	14,249	14,613	12,374	12,566	631,332	638,651	1,021,761	1,035,280	37
3,410	3,470	11,563	11,852	7,016	7,151	584,268	597,068	950,183	969,149	38
436	441	1,649	1,676	728	755	68,947	71,801	113,842	118,541	39
3,724	5,106	13,002	16,350	9,737	13,202	551,364	711,671	925,091	1,182,629	40
848	1,467	1,394	2,116	1,158	1,983	64,597	96,215	125,614	186,376	41
923	958	4,175	4,306	3,235	3,332	169,494	174,074	275,112	282,722	42
469	497	1,070	1,413	702	995	35,215	44,490	59,527	76,049	43
130	227	650	967	389	1,193	22,950	40,274	43,505	76,592	44
169	243	1,723	1,842	848	854	66,083	72,450	95,929	104,728	45
2,830	2,977	11,379	11,964	8,564	9,052	538,710	567,955	872,233	918,493	46
221	221	1,890	2,314	1,958	2,150	139,934	152,355	197,007	213,601	47
115	255	271	761	98	133	6,713	10,513	12,335	19,251	48
826	1,349	2,915	4,561	2,154	3,413	140,206	219,755	227,226	351,684	49
170	205	726	812	465	557	30,283	38,519	58,253	74,410	50
278	300	1,669	1,832	848	1,042	72,024	76,770	125,550	134,099	51
726	1,030	1,324	2,225	1,735	2,343	65,876	94,467	107,080	155,727	52
153	178	558	1,147	155	373	16,563	48,554	26,658	69,705	53
1,146	1,838	6,673	13,833	3,931	10,999	289,984	438,615	480,524	774,776	54
22,925	27,278	89,325	107,457	65,459	81,844	4,084,050	4,714,446	6,668,018	7,740,469	55
109,258	111,090	424,336	430,899	341,411	345,388	21,622,139	22,001,697	35,003,599	35,565,290	56
17,755	17,755	70,496	70,496	59,014	59,014	3,709,075	3,709,075	6,001,362	6,001,362	57
						6,924	6,924	10,922	10,922	58
17,755	17,755	70,496	70,496	59,014	59,014	3,716,000	3,716,000	6,012,284	6,012,284	59
		4	4			703	734	1,091	1,168	60
19,786	19,927	77,399	77,820	64,157	64,457	4,043,003	4,076,240	6,536,572	6,581,340	61
279	311	2,237	2,530	1,357	1,437	110,782	125,029	190,160	213,811	62
		20	32	2	2	5,445	16,239	5,809	16,980	63
312	1,445	1,561	5,335	478	2,713	65,510	286,611	96,881	413,364	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		ONTARIO			
				Barrie		Belleville	
				Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	22,673	22,673	21,560	21,560
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		9,819		9,549
Total Number of Returns	3	Nombre total de déclarations	3	22,673	32,492	21,560	31,109
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	336,127	354,374	358,661	378,797
Commissions from Employment	5	Commissions d'emplois	5	7,272	7,296	6,366	6,387
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	774	837	1,488	2,525
Family Allowance	7	Allocations Familiales	7	3,523	4,113	4,245	5,563
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	12,388	15,016	9,546	12,984
Old Age Pension	9	Pension de vieillesse	9	6,788	9,282	5,726	7,714
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	5,867	7,742	5,398	6,333
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	19,586	21,536	11,946	12,643
Net Business Income	12	Revenu net d'entreprise	12	5,048	5,142	3,984	4,524
Net Professional Income	13	Revenu net de professions	13	10,467	10,723	9,479	9,530
Net Commission Income	14	Revenu net de commissions	14	1,233	1,276	895	932
Net Farming Income	15	Revenu net d'agriculture	15	355	18	252	208 -
Net Fishing Income	16	Revenu net de pêche	16				
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	13,706	15,773	16,406	17,585
Bond Interest	18	Intérêt obligataire	18	9,326	10,771	8,533	9,204
Bank Interest	19	Intérêt bancaire	19	29,230	32,669	28,813	32,267
Mo..gage Interest	20	Intérêt hypothécaire	20	4,370	5,264	1,998	2,472
Income from Trusts	21	Revenu de fiducies	21	1,709	1,748	612	702
Annuity Income	22	Revenu de rentes	22	1,788	2,119	1,782	1,837
Other Canadian Investment Income	23	Autres placements au Canada	23	131	135	130	130
Foreign Investment Income	24	Revenu de placements à l'étranger	24	654	679	178	179
Net Rental Income	25	Revenu net de location	25	82	13	668	835
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	2,895	3,130	462	464
Miscellaneous Income	27	Revenus divers	27	7,610	8,268	6,124	7,237
Total Income Assessed	28	Total du revenu imposé	28	480,935	517,927	483,693	520,637
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	80,639	115,595	76,754	110,748
Age Exemption	30	Exemption en raison d'âge	30	5,568	7,763	4,575	6,185
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	13,513	17,047	13,873	19,231
Wholly Dependent Children	32	Enfants entièrement à charge	32	8,024	9,204	9,452	12,199
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	29	29	170	170
Total Personal Exemptions	34	Total des exemptions personnelles	34	107,773	149,638	104,824	148,533
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	4,127	4,324	4,282	4,485
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	3,861	4,073	4,136	4,429
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	7,522	7,535	9,767	9,781
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	7,677	7,779	9,223	9,281
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	524	544	828	831
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	8,815	10,853	8,489	10,124
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	3,097	3,674	2,354	2,547
Union and Professional Dues	42	Cotisations syndicales et prof.	42	1,570	1,648	1,854	1,871
Education Deduction	43	Déduction relative aux études	43	320	526	421	474
Tuition Fees	44	Frais de scolarité	44	844	1,495	392	945
Child Care Expenses	45	Frais de garde d'enfants	45	739	848	715	785
General Expense Allowance	46	Allocation pour frais généraux	46	7,253	7,785	7,642	8,198
Other Expenses of Employment	47	Autres frais professionnels	47	2,733	3,427	1,652	1,655
Disability Deduction	48	Déduction pour invalidité	48	127	129	64	120
Standard Deductions	49	Déductions uniformes	49	1,821	2,765	1,681	2,601
Medical Claims	50	Réclamations de frais médicaux	50	517	622	431	480
Charitable Donations	51	Dons de charité	51	3,131	3,328	3,398	3,544
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	1,462	1,777	1,477	1,715
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	190	511		181
Other Deductions	54	Autres déductions	54	4,235	4,911	3,264	5,644
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	60,561	68,554	62,148	69,690
Taxable Income Assessed	56	Revenu imposable établi	56	310,010	315,511	314,983	319,044
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	51,884	51,884	52,399	52,399
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	27,489	27,489	27,371	27,371
Total Net Tax Payable	59	Impôt total net à payer	59	79,372	79,372	79,770	79,770
Canada Pension Plan Contributions	60	Cotisations au RPC	60	4,127	4,324	4,282	4,485
Basic Federal Tax	61	Impôt fédéral de base	61	56,728	57,054	56,818	57,039
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	3,107	3,467	3,719	3,947
Investment Tax Credit	63	Dégrèvement pour investissement	63	14	12	75	75
Child Tax Credit	64	Crédit d'impôt pour enfants	64	1,125	3,219	1,249	3,025

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ONTARIO (Continued)-*ONTARIO (Suite)*

Brampton		Brantford		Brockville		Burlington		Cambridge		POSTE
Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	LINE
76,583	76,583	32,798	32,798	11,443	11,443	48,960	48,960	36,226	36,226	1
	25,318		18,068		6,193		20,757		15,783	2
76,583	101,901	32,798	50,866	11,443	17,636	48,960	69,717	36,226	52,009	3
$	$	$	$	$	$	$	$	$	$	
1,449,768	1,500,744	462,847	486,311	178,189	188,959	1,046,116	1,088,787	553,689	575,387	4
40,353	41,772	13,389	13,521	4,681	4,695	19,141	19,478	13,514	13,752	5
4,014	5,054	2,090	3,048	137	137	1,167	1,323	1,766	2,832	6
15,602	16,598	5,228	6,607	2,120	2,764	9,502	10,254	7,040	8,190	7
27,606	33,247	33,602	39,635	4,309	7,209	19,055	21,250	23,317	27,759	8
5,218	9,301	9,196	15,415	4,631	6,946	11,112	15,787	5,283	10,860	9
6,331	8,816	7,081	11,550	3,131	3,903	10,100	14,698	6,260	10,755	10
10,759	12,910	12,291	14,013	6,990	7,166	24,772	28,255	6,536	8,733	11
16,284	17,397	7,811	9,599	3,894	3,373	1,809	2,761	7,095	7,983	12
18,803	19,176	16,455	16,586	8,296	8,293	35,591	36,084	11,391	11,757	13
3,682	4,012	941	1,105	52	50	2,639	2,704	1,831	1,960	14
271	6	1,080	723	657-	673-	725-	797-	622	861	15
										16
35,091	38,801	29,129	32,721	7,318	8,869	53,448	60,351	25,819	28,531	17
10,593	12,132	15,734	18,097	6,676	7,158	13,907	16,385	8,126	9,749	18
54,806	60,746	48,660	57,469	21,704	24,477	71,568	80,483	34,271	41,354	19
5,531	6,556	3,415	4,062	1,343	1,540	5,291	5,808	2,173	2,638	20
2,691	2,773	1,993	2,212	85	89	4,261	4,463	1,401	1,611	21
3,019	3,059	1,910	1,936	893	1,198	7,675	7,944	2,018	2,098	22
344	359	106	130	15	15	1,162	1,205	154	194	23
739	788	500	529	151	152	3,899	4,001	328	329	24
4,226-	4,542-	2,280	2,697	29-	156-	3,386-	5,903-	218	93-	25
3,167	3,202	2,061	2,116	1,245	1,301	3,921	4,120	2,463	2,612	26
21,962	23,475	11,847	13,279	2,569	3,512	26,906	28,285	16,084	18,737	27
1,732,408	1,816,381	689,645	753,359	257,740	280,975	1,368,929	1,447,725	731,400	788,583	28
272,309	362,396	116,748	180,475	40,737	62,755	173,986	247,412	128,936	185,102	29
4,247	8,596	7,526	13,442	3,783	5,934	9,517	13,420	4,438	9,402	30
39,212	43,366	14,540	21,912	4,499	6,527	30,616	33,578	18,534	23,486	31
34,171	35,661	12,864	15,413	5,202	6,094	21,933	22,905	15,033	16,578	32
1,569	1,575	87	88	78	78	245	245	211	214	33
351,508	451,595	151,764	231,330	54,299	81,388	236,297	317,560	167,152	234,781	34
16,849	17,436	6,051	6,303	2,131	2,251	10,062	10,521	6,938	7,179	35
16,741	17,415	5,467	5,766	2,101	2,251	9,689	10,180	6,811	7,068	36
23,963	24,006	8,080	8,115	5,080	5,084	20,627	20,780	7,433	7,460	37
27,742	28,569	12,295	12,615	4,427	4,752	29,073	29,637	10,479	10,893	38
3,431	4,266	1,246	1,442	189	438	2,733	2,966	2,051	2,214	39
24,852	28,687	13,788	19,137	5,440	6,825	21,044	26,570	12,784	15,849	40
2,086	2,808	2,541	3,146	1,363	1,596	3,299	4,412	1,545	2,378	41
5,712	5,860	2,491	2,539	884	943	3,849	3,916	2,516	2,534	42
969	1,385	503	672	220	288	973	1,356	334	376	43
2,553	4,342	813	1,667	175	601	1,618	5,992	355	1,670	44
5,435	6,453	1,198	1,649	208	308	1,994	2,356	882	996	45
30,519	32,020	10,660	11,373	3,859	4,178	18,295	19,495	12,588	13,221	46
10,102	10,610	4,275	4,314	1,625	1,628	7,173	7,234	4,958	5,034	47
233	307	175	308	249	249	316	389	362	793	48
6,831	9,325	2,603	4,283	891	1,481	3,874	5,857	3,040	4,522	49
1,127	1,308	1,833	3,026	139	153	1,452	1,696	105	549	50
5,989	6,099	5,400	5,721	1,759	2,066	7,830	8,217	4,416	4,785	51
1,620	1,714	1,676	2,465	251	587	3,402	4,916	1,257	2,009	52
213	679	136	167		175	2,431	2,962		332	53
11,206	13,211	5,063	6,665	1,839	2,014	14,974	16,979	4,701	5,985	54
198,174	216,504	86,294	101,371	32,851	37,866	164,709	186,429	83,656	95,846	55
1,176,382	1,187,061	445,948	453,779	168,754	172,103	957,801	968,931	475,766	482,841	56
203,703	203,703	73,329	73,329	29,118	29,118	179,279	179,279	77,910	77,910	57
106,048	106,048	38,845	38,845	15,198	15,198	91,712	91,712	41,331	41,331	58
309,751	309,751	112,173	112,173	44,316	44,316	270,991	270,991	119,240	119,240	59
16,848	17,435	6,050	6,302	2,131	2,251	10,062	10,521	6,937	7,179	60
218,950	219,534	79,062	79,450	31,083	31,246	188,056	188,533	84,575	84,929	61
7,954	8,630	6,560	7,185	1,659	1,894	12,113	13,226	5,852	6,399	62
79	79	197	196			21	21	82	82	63
3,857	9,302	1,608	5,141	554	1,945	1,366	4,659	2,165	5,571	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		ONTARIO (Continued)-*ONTARIO (Suite)*			
				Chatham		Cornwall	
				Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	19,328	19,328	17,570	17,570
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		12,109		12,554
Total Number of Returns	3	Nombre total de déclarations	3	19,328	31,437	17,570	30,124
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	322,102	347,454	277,475	291,073
Commissions from Employment	5	Commissions d'emplois	5	1,147	1,428	4,093	4,977
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	834	896	342	833
Family Allowance	7	Allocations Familiales	7	3,196	4,634	2,961	3,940
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	12,746	17,839	11,376	15,165
Old Age Pension	9	Pension de vieillesse	9	5,943	8,452	3,701	9,602
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	4,701	6,045	3,723	9,238
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	7,766	9,062	6,164	9,135
Net Business Income	12	Revenu net d'entreprise	12	5,289	5,308	4,947	5,614
Net Professional Income	13	Revenu net de professions	13	7,141	7,355	11,361	11,532
Net Commission Income	14	Revenu net de commissions	14	203	288	77	307-
Net Farming Income	15	Revenu net d'agriculture	15	3,898	3,726	10	13-
Net Fishing Income	16	Revenu net de pêche	16				
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	15,475	17,189	7,384	8,688
Bond Interest	18	Intérêt obligataire	18	3,772	4,325	5,007	5,580
Bank Interest	19	Intérêt bancaire	19	32,545	38,293	20,470	25,029
Mortgage Interest	20	Intérêt hypothécaire	20	1,946	2,244	1,798	2,387
Income from Trusts	21	Revenu de fiducies	21	1,740	1,765	175	179
Annuity Income	22	Revenu de rentes	22	1,614	1,684	649	660
Other Canadian Investment Income	23	Autres placements au Canada	23	390	395	259	260
Foreign Investment Income	24	Revenu de placements à l'étranger	24	258	280	276	280
Net Rental Income	25	Revenu net de location	25	1,926	676	431-	20-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	2,381	2,439	906	906
Miscellaneous Income	27	Revenus divers	27	8,512	11,051	3,565	5,265
Total Income Assessed	28	Total du revenu imposé	28	445,536	492,835	366,289	410,000
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	68,791	111,899	62,546	107,238
Age Exemption	30	Exemption en raison d'âge	30	4,995	7,257	2,937	7,737
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	10,170	15,539	11,217	16,716
Wholly Dependent Children	32	Enfants entièrement à charge	32	7,610	10,314	7,328	9,292
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	166	178	74	74
Total Personal Exemptions	34	Total des exemptions personnelles	34	91,733	145,187	84,101	141,057
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	3,660	3,940	3,431	3,577
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	3,484	3,789	3,303	3,511
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	6,496	6,510	6,582	6,650
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	8,878	9,174	4,864	4,904
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	689	710	661	813
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	8,708	11,114	6,337	8,895
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	1,453	1,895	1,177	2,486
Union and Professional Dues	42	Cotisations syndicales et prof.	42	1,576	1,657	1,623	1,651
Education Deduction	43	Déduction relative aux études	43	331	754	196	330
Tuition Fees	44	Frais de scolarité	44	488	1,115	269	629
Child Care Expenses	45	Frais de garde d'enfants	45	344	355	646	754
General Expense Allowance	46	Allocation pour frais généraux	46	6,473	7,197	6,039	6,405
Other Expenses of Employment	47	Autres frais professionnels	47	1,181	1,276	1,072	1,082
Disability Deduction	48	Déduction pour invalidité	48	206	242	118	118
Standard Deductions	49	Déductions uniformes	49	1,355	2,497	1,463	2,669
Medical Claims	50	Réclamations de frais médicaux	50	339	815	125	343
Charitable Donations	51	Dons de charité	51	4,063	4,727	1,492	1,612
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	1,074	1,220	716	1,981
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53				
Other Deductions	54	Autres déductions	54	3,857	5,129	2,825	4,446
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	54,654	64,215	42,938	52,917
Taxable Income Assessed	56	Revenu imposable établi	56	297,810	303,090	237,332	241,475
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	50,666	50,666	40,056	40,056
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	26,524	26,524	21,179	21,179
Total Net Tax Payable	59	Impôt total net à payer	59	77,191	77,191	61,235	61,235
Canada Pension Plan Contributions	60	Cotisations au RPC	60	3,660	3,940	3,429	3,575
Basic Federal Tax	61	Impôt fédéral de base	61	55,022	55,350	43,614	43,903
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	3,482	3,757	1,674	1,873
Investment Tax Credit	63	Dégrèvement pour investissement	63	141	160	2	2
Child Tax Credit	64	Crédit d'impôt pour enfants	64	600	2,484	1,044	3,507

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 5 (SUITE)

TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)

Guelph		Hamilton		Kingston		Kitchener & Waterloo		London		POSTE ITEM
Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	
37,136	37,136	132,297	132,297	36,031	36,031	94,837	94,837	119,640	119,640	1
	16,419		66,109		20,783		38,523		50,555	2
37,136	53,555	132,297	198,406	36,031	56,814	94,837	133,360	119,640	170,195	3
$	$	$	$	$	$	$	$	$	$	
601,847	636,775	2,176,482	2,269,401	602,129	639,122	1,510,436	1,575,443	1,915,352	2,001,996	4
9,405	10,179	27,288	28,948	5,886	6,729	27,891	28,919	42,635	45,852	5
1,347	1,542	5,941	7,512	713	873	3,935	4,671	6,061	7,831	6
6,374	7,342	17,973	22,189	5,509	6,991	15,832	18,342	16,361	19,059	7
18,440	22,921	80,424	97,395	17,378	21,560	50,953	60,551	60,594	71,322	8
9,231	14,590	33,288	57,245	8,421	12,498	21,794	34,559	30,685	48,305	9
7,663	11,788	34,533	54,953	8,231	12,328	18,671	28,890	24,845	37,366	10
16,912	19,967	73,565	89,626	27,856	30,129	31,336	35,799	67,834	74,609	11
7,762	9,151	31,975	36,006	7,238	7,750	19,237	18,868	26,097	26,858	12
18,369	18,934	53,680	54,266	22,785	22,980	46,093	46,839	77,423	79,604	13
1,384	1,498	2,512	3,435	767	866	5,108	5,484	5,613	6,708	14
197	147	722	538	651-	702-	492-	152-	2,518	495	15
										16
37,926	40,469	81,936	89,925	40,500	43,676	99,030	106,999	102,159	112,377	17
12,665	14,102	42,374	47,915	12,141	13,682	27,903	31,000	42,645	48,071	18
48,771	55,871	194,508	220,431	55,260	60,179	120,578	140,795	176,976	202,646	19
3,861	4,392	9,115	9,886	5,648	6,785	5,838	6,765	8,047	9,220	20
2,006	2,557	5,376	6,276	3,027	3,472	6,580	7,063	11,557	12,185	21
2,751	3,207	9,953	10,236	2,873	2,978	5,244	5,507	10,489	10,997	22
2,186	2,236	1,525	1,538	269	470	1,280	1,453	3,386	3,677	23
553	580	2,675	2,893	2,107	2,176	1,896	1,932	2,512	2,880	24
1,242	289	1,131	677	4,749	4,206	1,590-	1,388-	2,018	1,904	25
2,678	2,674	2,809	3,256	1,518	1,741	3,816	4,182	8,703	8,036	26
13,151	14,468	63,385	68,453	16,270	20,702	42,883	47,933	54,266	62,081	27
826,720	895,677	2,953,169	3,183,001	850,621	921,188	2,064,269	2,210,469	2,698,778	2,894,078	28
132,028	190,479	470,292	704,471	127,908	201,888	337,418	473,823	425,539	605,014	29
7,539	12,492	26,602	46,303	6,902	10,305	17,443	28,314	26,063	40,859	30
21,943	26,996	75,195	99,079	18,921	26,073	49,199	60,741	56,814	69,401	31
15,273	16,768	44,862	52,267	14,094	16,859	33,965	38,067	39,428	44,350	32
426	427	1,365	1,369	127	128	501	698	203	212	33
177,209	247,162	618,316	903,487	167,952	255,252	438,526	601,642	548,046	759,836	34
7,381	7,807	25,449	26,529	6,863	7,232	18,117	18,845	23,134	24,206	35
7,135	7,608	24,408	25,622	6,680	7,170	17,556	18,324	22,108	23,250	36
14,091	14,130	32,203	32,366	19,745	19,930	29,950	30,013	44,275	44,435	37
14,883	15,384	56,482	57,634	16,425	16,656	40,201	41,266	52,246	53,470	38
1,824	1,993	7,403	7,819	1,535	1,596	5,485	6,279	6,021	6,298	39
16,297	20,417	57,110	71,325	14,835	18,039	39,573	50,060	48,465	60,758	40
2,586	3,659	12,627	17,440	3,813	4,478	6,658	9,035	10,879	14,180	41
2,492	2,601	11,301	11,597	2,860	3,023	6,302	6,892	9,044	10,072	42
1,047	1,421	1,996	3,167	975	1,641	1,597	2,552	2,011	2,862	43
1,744	3,642	3,032	8,381	1,030	3,322	3,158	7,218	4,152	11,071	44
1,288	1,428	2,872	3,309	1,153	1,178	4,534	4,826	3,641	4,444	45
13,104	14,123	46,150	48,831	12,493	13,572	32,793	34,694	41,912	44,473	46
3,053	3,445	6,882	8,058	1,179	1,632	7,708	8,110	10,186	11,599	47
85	129	1,007	2,135	364	755	915	935	1,494	1,864	48
2,917	4,435	10,657	17,018	2,672	4,623	7,256	10,849	9,735	14,590	49
898	1,603	3,084	4,097	2,074	2,489	1,041	1,690	3,419	4,760	50
6,227	6,688	16,696	17,991	5,937	6,493	17,386	18,598	17,788	19,215	51
2,287	3,324	8,155	12,566	1,985	2,663	4,335	5,316	4,340	6,231	52
	1,113	658	1,177	416	508	511	1,392	1,206	3,110	53
5,073	6,386	21,412	27,766	6,821	9,054	17,891	20,917	29,638	34,127	54
104,458	121,336	349,584	404,826	109,853	126,054	262,965	297,810	345,692	395,014	55
538,881	547,646	1,970,661	1,994,567	567,860	575,928	1,344,711	1,363,937	1,791,415	1,815,953	56
89,713	89,713	337,886	337,886	98,588	98,588	224,740	224,740	307,238	307,238	57
47,202	47,202	177,178	177,178	51,199	51,199	118,095	118,095	160,475	160,475	58
136,915	136,915	515,063	515,063	149,787	149,787	342,835	342,835	467,713	467,713	59
7,379	7,806	25,449	26,529	6,862	7,232	18,094	18,822	23,134	24,205	60
96,520	97,055	364,311	365,641	105,546	105,981	240,395	241,365	330,170	331,499	61
8,583	9,016	18,562	19,922	9,112	9,633	22,447	23,941	23,157	24,816	62
121	121	24	24	1	1	13	13	275	275	63
2,353	6,344	3,717	17,760	1,396	4,813	5,551	13,657	5,428	15,777	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	ONTARIO (Continued)-*ONTARIO (Suite)*			
			Markham		Mississauga	
			Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	49,605	49,605	161,805	161,805
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables		15,197		48,759
Total Number of Returns	3	Nombre total de déclarations	49,605	64,802	161,805	210,564
Sources of Income		Sources de revenu	$	$	$	$
Wages and Salaries	4	Salaires et traitements	1,041,764	1,075,626	3,251,634	3,351,492
Commissions from Employment	5	Commissions d'emplois	48,590	49,082	64,611	65,203
Other Employment Earnings	6	Autres gains provenant d'un emploi	1,011	1,147	5,424	6,122
Family Allowance	7	Allocations Familiales	8,262	9,055	31,472	33,904
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	9,865	11,987	56,801	70,648
Old Age Pension	9	Pension de vieillesse	7,885	11,307	20,440	30,475
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	6,730	8,799	19,236	27,975
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	13,179	14,810	42,542	48,651
Net Business Income	12	Revenu net d'entreprise	12,545	8,736	40,539	41,027
Net Professional Income	13	Revenu net de professions	64,213	67,790	68,383	69,796
Net Commission Income	14	Revenu net de commissions	5,952	6,401	6,112	6,698
Net Farming Income	15	Revenu net d'agriculture	684-	692-	110-	701-
Net Fishing Income	16	Revenu net de pêche				
Taxable Amount of Dividends	17	Montant imposable des dividendes	130,379	144,046	127,561	142,855
Bond Interest	18	Intérêt obligataire	19,934	22,347	35,572	40,324
Bank Interest	19	Intérêt bancaire	84,254	92,716	166,199	187,813
Mortgage Interest	20	Intérêt hypothécaire	9,458	10,214	15,645	16,840
Income from Trusts	21	Revenu de fiducies	6,149	6,589	8,264	8,815
Annuity Income	22	Revenu de rentes	11,217	13,396	12,893	13,495
Other Canadian Investment Income	23	Autres placements au Canada	2,748	2,990	1,248	1,343
Foreign Investment Income	24	Revenu de placements à l'étranger	7,133	7,304	4,401	4,676
Net Rental Income	25	Revenu net de location	6,709-	8,371-	11,728-	14,809-
Net Taxable Capital Gains	26	Gains nets en capital imposables	9,673	9,925	10,768	10,992
Miscellaneous Income	27	Revenus divers	23,299	25,709	64,435	71,809
Total Income Assessed	28	Total du revenu imposé	1,516,844	1,590,912	4,042,339	4,235,439
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	176,381	230,078	574,982	748,304
Age Exemption	30	Exemption en raison d'âge	6,853	10,474	17,247	27,972
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	20,082	23,013	82,454	93,951
Wholly Dependent Children	32	Enfants entièrement à charge	19,616	20,922	68,818	73,031
Other Dependants Exemption	33	Ex. pour autres personnes à charge	534	565	4,566	4,578
Total Personal Exemptions	34	Total des exemptions personnelles	223,465	285,052	748,068	947,835
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	10,922	11,376	35,034	36,123
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	9,637	10,018	34,197	35,390
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	20,543	20,564	59,933	60,356
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	32,738	33,573	75,211	76,505
Registered Home Ownership	39	Régime enregistré d'épargne-logement	4,313	4,482	9,734	10,234
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	23,935	28,591	62,286	74,803
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	2,037	2,861	6,498	8,984
Union and Professional Dues	42	Cotisations syndicales et prof.	3,198	3,275	10,742	11,086
Education Deduction	43	Déduction relative aux études	927	1,207	2,934	3,773
Tuition Fees	44	Frais de scolarité	1,319	2,847	5,145	9,796
Child Care Expenses	45	Frais de garde d'enfants	4,394	5,044	12,627	13,320
General Expense Allowance	46	Allocation pour frais généraux	18,262	19,193	62,725	65,538
Other Expenses of Employment	47	Autres frais professionnels	14,132	14,279	18,031	18,281
Disability Deduction	48	Déduction pour invalidité	562	682	841	1,057
Standard Deductions	49	Déductions uniformes	3,961	5,411	13,737	18,470
Medical Claims	50	Réclamations de frais médicaux	2,573	3,074	5,466	5,969
Charitable Donations	51	Dons de charité	9,626	9,912	16,577	17,136
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	1,641	1,689	5,350	6,763
Allowable Investment Loss	53	Pertes déductibles d'entreprise	2,436	3,956	925	2,005
Other Deductions	54	Autres déductions	19,178	23,352	38,896	47,040
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	186,334	205,384	476,887	522,629
Taxable Income Assessed	56	Revenu imposable établi	1,065,383	1,083,316	2,777,468	2,807,732
Net Federal Tax Payable	57	Impôt fédéral net à payer	205,321	205,321	509,685	509,685
Net Provincial Tax Payable	58	Impôt provincial net à payer	104,080	104,080	261,760	261,760
Total Net Tax Payable	59	Impôt total net à payer	309,401	309,401	771,445	771,445
Canada Pension Plan Contributions	60	Cotisations au RPC	10,921	11,375	34,952	36,041
Basic Federal Tax	61	Impôt fédéral de base	203,072	203,519	533,784	535,184
Dividend Tax Credit	62	Dégrèvement pour dividendes	29,550	32,265	28,914	31,747
Investment Tax Credit	63	Dégrèvement pour investissement	117	117	417	417
Child Tax Credit	64	Crédit d'impôt pour enfants	1,114	2,534	7,609	17,736

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)

Niagara Falls		North Bay		Oakville		Orillia		Oshawa		POSTE
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
29,576	29,576	21,815	21,815	37,278	37,278	12,565	12,565	52,666	52,666	1
	16,706		11,478		12,689		8,343		21,072	2
29,576	46,282	21,815	33,293	37,278	49,967	12,565	20,908	52,666	73,738	3
$	$	$	$	$	$	$	$	$	$	
458,333	490,829	358,577	378,336	829,941	858,453	176,221	187,220	897,972	931,445	4
10,497	10,549	6,406	6,556	24,086	24,352	4,632	4,650	16,514	18,373	5
1,608	2,097	323	768	309	532	209	246	832	899	6
5,011	5,591	4,102	4,654	7,072	7,420	1,823	2,345	9,696	10,628	7
20,434	24,861	11,617	14,276	10,384	11,285	6,592	9,832	35,742	45,388	8
7,831	13,305	5,149	8,744	7,619	10,738	3,954	8,202	8,917	14,100	9
6,658	10,889	5,823	8,770	8,060	9,862	3,429	6,476	8,424	12,758	10
17,569	23,758	18,074	19,409	24,747	25,857	6,761	8,368	24,845	28,240	11
8,576	9,417	5,734	6,466	6,175	5,780	3,295	3,238	7,888	7,718	12
9,793	10,200	10,653	10,766	22,162	22,786	5,678	5,734	21,388	21,846	13
1,357	1,596	1,215	1,260	1,218	1,344		235	979	1,100	14
300	300	222-	258-	246-	330-	584	440	512-	260-	15
										16
10,319	11,795	12,494	14,124	47,027	51,579	9,702	12,106	23,644	26,710	17
9,424	10,257	4,948	5,445	13,415	14,642	3,552	4,585	13,338	15,099	18
43,172	49,675	23,205	26,965	46,934	53,181	17,164	20,937	62,425	70,553	19
3,063	3,422	1,471	1,851	2,835	3,100	3,675	4,381	6,013	7,460	20
764	775	141	225	2,435	3,051	300	348	1,517	1,595	21
2,035	2,093	827	839	7,166	7,224	709	1,050	5,514	5,545	22
488	517	28	29	1,213	1,225	134	159	543	553	23
598	734	128	180	1,369	1,614	45	52	1,819	1,840	24
270-	288-	139-	251-	1,929-	2,241-	9	34	991	968	25
2,020	1,989	102	161	4,774	4,737	859	904	1,607	1,607	26
11,864	13,694	7,597	8,464	28,493	29,202	5,140	5,336	27,269	29,417	27
631,440	698,053	478,250	517,775	1,095,259	1,145,391	254,569	286,877	1,177,363	1,253,582	28
105,122	164,054	77,654	118,515	132,687	177,838	44,731	74,432	187,196	262,209	29
6,593	11,027	4,282	7,324	6,442	9,460	3,148	6,855	7,625	12,052	30
16,199	22,032	14,968	18,393	19,774	20,785	7,248	10,568	32,830	36,311	31
11,973	13,316	9,976	10,803	18,204	18,744	4,131	5,094	21,682	23,522	32
24	24	108	108	447	447			246	248	33
139,911	210,453	106,988	155,143	177,555	227,274	59,259	96,950	249,580	334,342	34
5,402	5,705	4,284	4,510	7,809	8,129	2,200	2,292	10,507	10,867	35
5,164	5,531	4,169	4,435	7,644	7,990	2,137	2,254	10,270	10,746	36
7,927	8,114	10,946	10,990	17,275	17,310	5,048	5,054	12,944	13,009	37
12,230	12,540	5,895	5,956	27,235	27,415	3,943	3,967	18,007	18,328	38
1,337	1,514	946	962	1,706	2,392	429	429	2,702	2,770	39
12,557	16,296	7,963	10,391	17,760	20,589	5,087	6,681	19,285	23,494	40
3,102	5,025	2,416	2,931	2,882	3,476	1,179	1,796	4,068	5,382	41
2,377	2,462	1,703	1,748	2,710	2,729	1,080	1,131	5,647	5,762	42
342	519	526	667	854	1,472	344	453	719	900	43
325	2,292	524	1,410	881	3,579	204	366	1,233	2,565	44
804	904	1,325	1,343	1,475	1,590	114	114	2,249	2,326	45
9,699	10,612	7,560	8,129	13,892	14,706	4,004	4,311	19,177	20,166	46
2,959	3,014	2,905	3,005	5,159	5,225	940	948	4,914	5,927	47
78	111		47	279	283	411	784	366	767	48
2,373	3,970	1,786	2,924	2,958	4,192	986	1,762	4,402	6,369	49
470	563	274	378	1,178	1,569	531	714	1,198	1,435	50
4,128	4,402	2,546	2,611	5,888	6,027	2,039	2,467	7,214	7,690	51
1,386	2,672	1,075	1,302	2,307	2,494	779	1,006	2,363	3,416	52
466	489	359	383	437	819			260	618	53
5,747	6,735	2,764	4,480	15,218	17,464	1,040	1,601	8,741	10,389	54
78,873	93,469	59,978	68,601	135,547	149,449	32,495	38,131	136,266	152,925	55
410,424	420,637	310,591	315,674	767,660	774,937	160,034	164,917	786,610	797,831	56
69,753	69,753	51,925	51,925	149,731	149,731	26,377	26,377	134,886	134,886	57
36,822	36,822	27,341	27,341	76,016	76,016	14,087	14,087	70,603	70,603	58
106,575	106,575	79,266	79,266	225,747	225,747	40,463	40,463	205,489	205,489	59
5,402	5,705	4,284	4,509	7,808	8,127	2,200	2,292	10,507	10,867	60
76,585	77,741	56,738	57,028	154,003	154,274	28,405	28,596	145,562	146,258	61
2,326	2,566	2,832	3,133	10,659	11,429	2,199	2,700	5,359	5,927	62
81	81	18	18	30	30	30	30	2	4	63
1,571	4,062	1,058	2,887	874	2,530	589	2,078	2,249	6,010	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	ONTARIO (Continued)-*ONTARIO (Suite)*			
			Ottawa		Owen Sound	
			Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	185,141	185,141	10,839	10,839
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables		65,920		5,576
Total Number of Returns	3	Nombre total de déclarations	185,141	251,061	10,839	16,415
Sources of Income		Sources de revenu	$	$	$	$
Wages and Salaries	4	Salaires et traitements	3,379,557	3,505,201	145,293	151,493
Commissions from Employment	5	Commissions d'emplois	61,562	62,550		
Other Employment Earnings	6	Autres gains provenant d'un emploi	9,413	11,714	858	1,127
Family Allowance	7	Allocations Familiales	22,652	26,399	1,592	2,217
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	50,401	69,984	7,099	9,449
Old Age Pension	9	Pension de vieillesse	402	79,962	3,158	5,504
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	54,691	69,609	1,901	3,614
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	267,613	284,079	8,617	9,089
Net Business Income	12	Revenu net d'entreprise	34,103	38,772	6,054	7,005
Net Professional Income	13	Revenu net de professions	131,137	133,634	9,611	10,156
Net Commission Income	14	Revenu net de commissions	2,852	2,964	378	427
Net Farming Income	15	Revenu net d'agriculture	301	416	713	79-
Net Fishing Income	16	Revenu net de pêche				
Taxable Amount of Dividends	17	Montant imposable des dividendes	188,944	201,825	8,274	9,434
Bond Interest	18	Intérêt obligataire	78,294	85,450	2,487	2,917
Bank Interest	19	Intérêt bancaire	309,482	339,306	13,926	16,666
Mortgage Interest	20	Intérêt hypothécaire	17,899	19,143	998	1,185
Income from Trusts	21	Revenu de fiducies	15,836	17,645	456	456
Annuity Income	22	Revenu de rentes	17,424	17,932	855	877
Other Canadian Investment Income	23	Autres placements au Canada	2,986	3,240	204	224
Foreign Investment Income	24	Revenu de placements à l'étranger	10,884	11,761	91	91
Net Rental Income	25	Revenu net de location	6,162-	8,010-	126	113
Net Taxable Capital Gains	26	Gains nets en capital imposables	16,251	17,613	281	273
Miscellaneous Income	27	Revenus divers	80,527	86,071	3,602	4,295
Total Income Assessed	28	Total du revenu imposé	4,804,047	5,077,258	216,587	236,565
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	657,150	889,476	38,587	58,437
Age Exemption	30	Exemption en raison d'âge	46,764	65,230	2,557	4,400
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	80,044	95,400	3,979	6,853
Wholly Dependent Children	32	Enfants entièrement à charge	54,420	62,138	3,601	4,570
Other Dependants Exemption	33	Ex. pour autres personnes à charge	1,072	1,076		
Total Personal Exemptions	34	Total des exemptions personnelles	839,450	1,113,320	48,733	74,270
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35,849	37,244	1,961	2,055
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	34,940	36,551	1,713	1,790
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	140,234	140,788	2,356	2,357
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	91,815	94,838	5,069	5,170
Registered Home Ownership	39	Régime enregistré d'épargne-logement	14,185	14,837	339	505
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	84,990	100,322	4,673	6,02'
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	27,071	31,808	1,021	1,326
Union and Professional Dues	42	Cotisations syndicales et prof.	15,180	15,655	710	726
Education Deduction	43	Déduction relative aux études	4,179	6,219	273	365
Tuition Fees	44	Frais de scolarité	6,461	15,252	294	582
Child Care Expenses	45	Frais de garde d'enfants	6,027	6,456	646	646
General Expense Allowance	46	Allocation pour frais généraux	63,859	67,519	3,310	3,498
Other Expenses of Employment	47	Autres frais professionnels	15,933	15,973	233	237
Disability Deduction	48	Déduction pour invalidité	972	1,831	102	102
Standard Deductions	49	Déductions uniformes	14,131	20,345	824	1,360
Medical Claims	50	Réclamations de frais médicaux	7,309	11,672	40	100
Charitable Donations	51	Dons de charité	31,384	32,509	2,286	2,531
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	9,625	10,473	467	689
Allowable Investment Loss	53	Pertes déductibles d'entreprise	1,310	2,585	168	168
Other Deductions	54	Autres déductions	57,381	69,623	2,056	2,720
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	662,836	732,501	28,540	32,949
Taxable Income Assessed	56	Revenu imposable établi	3,274,359	3,308,351	139,222	141,992
Net Federal Tax Payable	57	Impôt fédéral net à payer	597,739	597,739	22,081	22,081
Net Provincial Tax Payable	58	Impôt provincial net à payer	301,837	301,837	11,786	11,786
Total Net Tax Payable	59	Impôt total net à payer	899,575	899,575	33,867	33,867
Canada Pension Plan Contributions	60	Cotisations au RPC	35,733	37,126	1,961	2,055
Basic Federal Tax	61	Impôt fédéral de base	628,702	630,598	24,537	24,668
Dividend Tax Credit	62	Dégrèvement pour dividendes	42,828	45,056	1,875	2,090
Investment Tax Credit	63	Dégrèvement pour investissement	179	179	25	25
Child Tax Credit	64	Crédit d'impôt pour enfants	5,968	14,225	282	1,683

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)

Pembroke		Peterborough		St. Catharines		St. Thomas		Sarnia		ITEM POSTE
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
10,797	10,797	31,561	31,561	49,806	49,806	16,899	16,899	33,649	33,649	1
	5,180		17,079		26,124		7,565		14,185	2
10,797	15,977	31,561	48,640	49,806	75,930	16,899	24,464	33,649	47,834	3
$	$	$	$	$	$	$	$	$	$	
151,363	160,383	459,116	488,638	784,060	828,606	236,257	251,998	668,320	691,461	4
		21,017	21,163	22,633	22,746	581	694	7,696	7,777	5
1,657	1,912	1,888	2,871	675	1,700	794	1,021	1,687	2,095	6
1,474	1,941	4,860	6,518	8,408	9,962	2,825	3,243	5,948	6,640	7
5,388	5,886	17,737	25,141	32,872	37,842	14,365	16,308	14,155	20,208	8
1,781	2,943	11,035	17,422	16,992	27,040	6,682	9,903	8,112	10,102	9
2,780	4,156	10,942	15,283	17,010	24,577	4,245	8,700	6,883	8,193	10
4,614	4,930	22,786	26,136	35,966	42,578	11,858	13,805	20,880	22,452	11
2,058	2,113	6,888	7,425	13,129	14,284	3,599	3,766	4,994	5,676	12
2,692	2,692	18,348	18,459	26,714	27,125	6,223	6,181	18,403	18,698	13
		207	215	965	1,273	780	866	795	871	14
3,303	2,906	849	575	156	391 -	1,666	781	611	516	15
										16
6,017	6,730	23,945	26,716	34,982	39,703	8,868	9,642	23,601	25,132	17
3,107	3,474	10,991	12,486	15,742	17,768	5,815	6,734	9,964	11,315	18
13,941	15,091	45,902	53,068	81,564	92,626	23,811	26,568	46,219	52,543	19
1,189	1,189	3,093	3,384	4,696	5,378	742	886	1,921	2,024	20
324	325	2,854	2,918	933	1,082	1,131	1,166	1,253	1,530	21
565	565	2,838	3,082	3,923	4,418	1,360	1,409	2,279	2,463	22
		496	500	401	485	111	113	336	366	23
15	15	164	186	856	1,058	56	57	466	592	24
178	332	764	738	398 -	723 -	220	274	714 -	870 -	25
491	523	719	923	2,589	2,720	308	364	1,016	1,068	26
3,890	4,371	13,974	17,302	27,388	30,661	7,672	9,745	15,865	17,470	27
206,856	222,505	681,415	751,146	1,132,255	1,232,513	339,970	374,224	860,690	908,320	28
38,437	56,878	112,350	173,147	177,307	270,308	60,160	87,092	119,669	169,924	29
1,496	2,451	9,166	14,232	14,383	22,755	5,306	8,372	6,822	8,827	30
6,471	8,237	19,718	26,892	34,204	42,512	9,316	12,344	22,628	24,860	31
3,121	4,294	11,444	13,876	19,779	22,258	6,387	7,089	13,768	14,764	32
		51	51	183	183			59	59	33
49,525	71,860	152,729	228,198	245,857	358,016	81,169	114,897	162,945	218,433	34
1,950	2,024	5,777	6,085	8,935	9,426	3,023	3,207	6,835	7,079	35
1,907	2,009	5,426	5,829	8,469	9,043	2,769	2,949	6,669	6,948	36
6,080	6,181	9,294	9,425	14,119	14,200	5,276	5,286	10,771	10,793	37
2,817	2,830	16,244	16,721	19,298	20,272	4,225	4,435	15,192	15,367	38
222	222	1,113	1,125	2,471	2,853	344	345	1,377	1,668	39
3,835	4,490	13,303	16,744	22,284	28,077	6,912	8,760	14,798	18,571	40
1,008	1,241	3,469	4,723	6,165	8,417	1,718	2,553	3,449	4,116	41
1,071	1,099	2,764	2,813	4,277	4,370	1,634	1,660	3,489	3,549	42
55	108	536	893	732	1,167	255	297	551	752	43
175	560	645	2,047	940	4,357	134	912	847	2,121	44
960	982	697	712	1,221	1,463	650	664	1,265	1,298	45
3,581	3,845	10,174	11,033	16,100	17,412	5,375	5,795	12,422	13,052	46
13	13	5,525	5,582	4,671	4,759	628	896	2,139	2,182	47
			426	726	923	64	73	33	501	48
830	1,318	2,379	3,963	3,813	6,321	1,249	1,913	2,600	3,971	49
63	76	944	1,185	2,932	3,917	378	479	296	508	50
1,481	1,613	4,993	5,595	8,375	8,734	3,013	3,514	5,824	6,032	51
257	732	2,414	2,825	3,356	4,342	906	1,437	1,505	1,580	52
		100	332	787	1,018			697	800	53
705	1,127	6,053	7,103	10,515	13,274	3,685	6,629	7,256	8,803	54
27,010	30,473	91,849	105,161	140,186	164,344	42,260	51,830	98,018	109,691	55
129,538	130,862	433,271	442,243	737,321	749,085	215,331	219,108	595,672	601,370	56
20,446	20,446	71,478	71,478	127,146	127,146	34,651	34,651	108,191	108,191	57
10,849	10,849	37,878	37,878	66,723	66,723	18,515	18,515	55,623	55,623	58
31,295	31,295	109,356	109,356	193,869	193,869	53,166	53,166	163,814	163,814	59
1,950	2,024	5,777	6,085	8,933	9,425	3,023	3,207	6,825	7,069	60
22,619	22,716	77,761	78,295	136,387	137,071	38,240	38,481	115,427	115,908	61
1,364	1,408	5,363	5,901	7,929	8,742	2,010	2,146	5,349	5,583	62
169	169	153	153	64	64	98	101	32	32	63
439	1,926	1,360	4,574	1,895	6,907	937	2,261	1,192	3,711	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	ONTARIO (Continued)-*ONTARIO (Suite)*			
			Sault Ste. Marie		Stratford	
			Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	35,345	35,345	11,723	11,723
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables		13,385		5,473
Total Number of Returns	3	Nombre total de déclarations	35,345	48,730	11,723	17,196
Sources of Income		Sources de revenu	$	$	$	$
Wages and Salaries	4	Salaires et traitements	621,237	640,076	165,690	170,773
Commissions from Employment	5	Commissions d'emplois	6,401	6,433	109	125
Other Employment Earnings	6	Autres gains provenant d'un emploi	2,295	2,522	261	779
Family Allowance	7	Allocations Familiales	7,081	7,586	2,052	2,487
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	30,220	32,882	5,393	8,123
Old Age Pension	9	Pension de vieillesse	7,112	10,534	3,678	5,258
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	7,225	9,110	3,446	4,379
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	16,675	17,825	5,746	6,225
Net Business Income	12	Revenu net d'entreprise	5,851	5,659	2,011	2,370
Net Professional Income	13	Revenu net de professions	17,214	17,807	6,059	6,287
Net Commission Income	14	Revenu net de commissions	627	675	105	136
Net Farming Income	15	Revenu net d'agriculture	285-	339-	1,159	260
Net Fishing Income	16	Revenu net de pêche				
Taxable Amount of Dividends	17	Montant imposable des dividendes	16,357	17,462	8,327	9,295
Bond Interest	18	Intérêt obligataire	8,513	9,705	4,503	4,933
Bank Interest	19	Intérêt bancaire	39,941	45,211	24,683	27,086
Mortgage Interest	20	Intérêt hypothécaire	1,885	2,323	1,572	1,623
Income from Trusts	21	Revenu de fiducies	547	839	1,236	1,312
Annuity Income	22	Revenu de rentes	578	627	1,316	1,333
Other Canadian Investment Income	23	Autres placements au Canada	77	124	374	628
Foreign Investment Income	24	Revenu de placements à l'étranger	41	53	190	192
Net Rental Income	25	Revenu net de location	1,171-	1,108-	316	318
Net Taxable Capital Gains	26	Gains nets en capital imposables	1,876	1,925	912	1,564
Miscellaneous Income	27	Revenus divers	13,306	13,658	4,565	4,990
Total Income Assessed	28	Total du revenu imposé	803,601	841,584	243,703	260,474
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	125,828	172,956	41,674	61,157
Age Exemption	30	Exemption en raison d'âge	5,828	7,675	2,999	4,325
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	27,117	29,945	4,953	5,939
Wholly Dependent Children	32	Enfants entièrement à charge	16,259	17,229	4,713	5,582
Other Dependants Exemption	33	Ex. pour autres personnes à charge	44	50		
Total Personal Exemptions	34	Total des exemptions personnelles	175,075	227,856	54,342	77,007
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	6,984	7,164	2,131	2,196
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	6,623	6,872	2,024	2,091
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	10,677	10,721	3,481	3,495
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	13,934	14,153	5,146	5,175
Registered Home Ownership	39	Régime enregistré d'épargne-logement	1,325	1,517	573	589
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	14,718	17,794	5,736	6,796
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	2,909	3,305	1,192	1,452
Union and Professional Dues	42	Cotisations syndicales et prof.	4,212	4,302	815	818
Education Deduction	43	Déduction relative aux études	426	581	161	217
Tuition Fees	44	Frais de scolarité	656	1,692	171	598
Child Care Expenses	45	Frais de garde d'enfants	1,852	1,997	396	397
General Expense Allowance	46	Allocation pour frais généraux	12,779	13,291	3,870	4,032
Other Expenses of Employment	47	Autres frais professionnels	2,657	2,666	379	384
Disability Deduction	48	Déduction pour invalidité	620	753	240	244
Standard Deductions	49	Déductions uniformes	2,867	4,155	821	1,323
Medical Claims	50	Réclamations de frais médicaux	482	538	216	369
Charitable Donations	51	Dons de charité	3,921	4,030	2,647	2,859
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	1,799	1,929	733	971
Allowable Investment Loss	53	Pertes déductibles d'entreprise	242	335		
Other Deductions	54	Autres déductions	7,404	9,597	1,559	2,187
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	97,087	107,391	32,291	36,254
Taxable Income Assessed	56	Revenu imposable établi	529,282	532,730	154,448	156,515
Net Federal Tax Payable	57	Impôt fédéral net à payer	89,803	89,803	25,807	25,807
Net Provincial Tax Payable	58	Impôt provincial net à payer	47,218	47,218	13,548	13,548
Total Net Tax Payable	59	Impôt total net à payer	137,021	137,021	39,355	39,355
Canada Pension Plan Contributions	60	Cotisations au RPC	6,972	7,152	2,131	2,196
Basic Federal Tax	61	Impôt fédéral de base	97,785	97,978	27,590	27,689
Dividend Tax Credit	62	Dégrèvement pour dividendes	3,708	3,910	1,888	2,076
Investment Tax Credit	63	Dégrèvement pour investissement	16	16	96	92
Child Tax Credit	64	Crédit d'impôt pour enfants	1,132	5,289	509	2,217

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)										
Sudbury		Thunder Bay		Timmins		Toronto (Metro-Métro)		Welland		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	POSTE ITEM
39,272	39,272	50,952	50,952	19,317	19,317	1,087,358	1,087,358	19,916	19,916	1
	18,059		21,854		11,104		398,018		8,893	2
39,272	57,331	50,952	72,806	19,317	30,421	1,087,358	1,485,376	19,916	28,809	3
$	$	$	$	$	$	$	$	$	$	
596,183	617,894	945,771	982,202	379,224	393,681	18,760,236	19,494,165	324,112	338,125	4
6,036	6,190	13,162	13,299	2,696	2,980	466,443	481,829	7,284	7,343	5
1,558	1,953	1,567	1,988	286	314	52,853	66,507	2,141	2,146	6
6,476	8,198	7,466	8,614	3,749	4,374	133,440	157,044	3,356	3,669	7
36,806	41,751	36,824	43,340	9,826	14,253	387,681	472,212	16,011	18,509	8
11,373	17,606	11,220	23,270	2,446	6,202	267,339	379,699	4,005	6,802	9
12,334	18,862	12,546	19,512	2,538	6,865	225,648	309,158	4,893	7,167	10
25,478	33,332	27,253	34,042	4,064	5,055	404,326	446,909	12,141	13,449	11
8,104	8,405	11,164	12,060	5,187	4,922	252,145	259,528	4,390	5,123	12
35,069	35,414	20,243	20,882	8,894	9,165	883,394	909,480	9,147	9,280	13
1,454	1,574	226	443	30	197	36,910	41,049	442	449	14
529-	551-	726	781	201-	205-	2,710-	5,399-	337	336	15
13-	13-		49			114	128			16
23,845	26,846	38,971	43,583	8,447	9,936	1,420,056	1,569,154	9,060	9,993	17
12,328	13,012	15,540	16,442	3,518	3,939	419,396	462,780	5,323	6,673	18
58,580	64,874	72,950	83,460	22,705	25,709	1,862,493	2,061,208	30,754	35,234	19
3,487	3,604	1,781	2,006	1,103	1,618	155,660	168,747	1,531	1,594	20
1,566	1,694	1,474	1,572	788	789	130,346	138,191	803	908	21
1,811	1,851	2,877	3,113	2,209	2,597	154,734	163,648	1,281	1,366	22
44	63	395	399	38	40	23,016	28,141	263	272	23
816	820	216	221	216	218	62,960	68,577	165	204	24
1,627-	1,677-	1,294	1,957	725	816	86,183-	121,405-	515	620	25
1,510	1,647	1,954	1,975	609	753	150,056	157,861	327	384	26
22,164	25,566	17,145	18,954	4,786	5,657	410,554	464,384	5,748	6,345	27
864,849	928,914	1,241,904	1,334,163	463,885	499,877	26,570,904	28,173,593	444,029	475,989	28
139,803	204,086	181,371	259,144	68,769	108,295	3,855,938	5,257,284	70,901	102,560	29
9,544	15,282	9,775	19,094	2,045	5,017	222,675	326,567	3,352	5,594	30
21,942	31,589	29,137	34,127	13,865	16,044	432,401	545,748	15,532	18,926	31
16,668	19,412	17,079	19,004	8,595	9,603	310,539	348,558	7,988	8,454	32
12	12	52	52			20,964	23,269	35	36	33
187,969	270,381	237,414	331,421	93,279	138,965	4,842,517	6,501,426	97,808	135,570	34
7,307	7,523	10,196	10,567	4,191	4,338	216,329	224,842	3,883	4,056	35
6,449	6,705	9,842	10,289	4,209	4,401	205,655	215,075	3,698	3,869	36
12,077	12,158	23,620	23,975	6,913	6,917	348,421	350,255	5,141	5,179	37
19,133	19,448	22,707	23,771	6,239	6,310	548,559	558,425	9,228	9,318	38
1,007	1,025	2,663	2,671	760	774	82,172	86,793	1,019	1,197	39
17,105	20,073	21,766	27,202	6,464	8,334	494,891	595,505	9,278	11,949	40
4,822	6,939	3,966	6,524	865	1,576	70,030	86,536	1,920	2,591	41
3,592	3,629	5,418	5,607	1,793	1,823	69,832	72,573	1,985	2,099	42
1,226	1,370	914	1,295	264	427	19,432	27,679	271	400	43
1,176	2,831	1,355	3,277	331	988	41,248	96,904	447	1,294	44
1,784	2,420	1,403	1,740	1,105	1,649	54,703	60,302	897	899	45
13,127	13,717	18,779	19,837	7,628	8,038	385,771	406,907	6,948	7,320	46
1,865	1,940	4,071	4,101	1,161	1,177	98,747	105,047	1,481	1,481	47
244	664	287	348	151	151	8,920	12,593	51	58	48
3,067	4,832	4,319	6,367	1,686	2,757	89,596	127,407	1,590	2,444	49
627	741	1,036	1,191	206	227	45,172	57,602	365	620	50
5,049	5,189	5,232	5,839	1,990	2,106	151,868	158,838	2,148	2,247	51
1,841	3,502	2,807	4,158	623	813	38,089	46,675	1,404	2,211	52
314	335	176	398			18,049	32,283	238	261	53
8,887	11,772	7,970	10,614	5,524	6,492	353,553	463,151	3,840	5,136	54
110,699	126,813	148,528	169,770	52,102	59,543	3,341,037	3,785,390	55,832	64,630	55
562,107	569,207	843,364	855,024	314,756	319,139	17,961,903	18,206,412	288,023	291,935	56
94,775	94,775	150,258	150,258	55,858	55,858	3,292,070	3,292,070	48,563	48,563	57
49,889	49,889	77,819	77,819	29,067	29,067	1,694,948	1,694,948	25,549	25,549	58
144,664	144,664	228,077	228,077	84,924	84,924	4,987,018	4,987,018	74,113	74,113	59
7,307	7,523	10,196	10,567	4,191	4,338	216,205	224,718	3,881	4,054	60
102,653	103,029	157,926	158,530	59,289	59,575	3,396,703	3,407,111	52,637	52,922	61
5,405	5,981	8,834	9,665	1,915	2,200	320,310	345,484	2,054	2,230	62
28	28	70	65	122	122	649	649	19	19	63
1,588	5,810	1,807	6,128	693	3,001	44,335	104,746	797	3,107	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	ONTARIO (Continued)-*ONTARIO (Suite)*			
			Windsor		Woodstock	
			Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	83,186	83,186	14,048	14,048
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables		43,274		5,859
Total Number of Returns	3	Nombre total de déclarations	83,186	126,460	14,048	19,907
Sources of Income		Sources de revenu	$	$	$	$
Wages and Salaries	4	Salaires et traitements	1,362,512	1,464,415	201,033	209,683
Commissions from Employment	5	Commissions d'emplois	18,401	18,777	3,148	3,660
Other Employment Earnings	6	Autres gains provenant d'un emploi	3,022	3,932	242	296
Family Allowance	7	Allocations Familiales	15,096	17,233	2,687	3,316
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	50,498	60,121	8,877	10,080
Old Age Pension	9	Pension de vieillesse	25,746	40,088	5,160	6,448
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	23,324	33,341	3,948	5,403
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	64,870	74,630	7,377	7,500
Net Business Income	12	Revenu net d'entreprise	7,453	7,618	3,168	3,485
Net Professional Income	13	Revenu net de professions	52,425	53,996	5,539	5,648
Net Commission Income	14	Revenu net de commissions	2,398	2,681	287	287
Net Farming Income	15	Revenu net d'agriculture	485	395	3,118	2,824
Net Fishing Income	16	Revenu net de pêche				
Taxable Amount of Dividends	17	Montant imposable des dividendes	48,175	53,370	10,731	11,910
Bond Interest	18	Intérêt obligataire	25,794	28,115	7,879	8,363
Bank Interest	19	Intérêt bancaire	133,096	152,077	21,743	23,566
Mortgage Interest	20	Intérêt hypothécaire	6,386	7,186	2,142	2,489
Income from Trusts	21	Revenu de fiducies	4,298	4,740	1,089	1,141
Annuity Income	22	Revenu de rentes	5,080	5,514	1,306	1,341
Other Canadian Investment Income	23	Autres placements au Canada	521	595	354	368
Foreign Investment Income	24	Revenu de placements à l'étranger	3,076	3,194	192	198
Net Rental Income	25	Revenu net de location	3,629-	7,140-	640	849
Net Taxable Capital Gains	26	Gains nets en capital imposables	5,684	6,483	727	818
Miscellaneous Income	27	Revenus divers	36,418	44,038	4,124	5,582
Total Income Assessed	28	Total du revenu imposé	1,891,130	2,075,396	295,511	315,256
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	296,089	449,577	50,011	70,865
Age Exemption	30	Exemption en raison d'âge	21,483	33,065	4,138	5,301
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	50,845	62,518	9,149	12,012
Wholly Dependent Children	32	Enfants entièrement à charge	34,989	39,269	6,650	7,600
Other Dependants Exemption	33	Ex. pour autres personnes à charge	480	704	35	35
Total Personal Exemptions	34	Total des exemptions personnelles	403,886	585,132	69,983	95,813
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	15,097	15,831	2,633	2,767
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	14,393	15,160	2,410	2,511
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	21,853	22,026	3,168	3,192
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	34,879	35,902	6,647	6,771
Registered Home Ownership	39	Régime enregistré d'épargne-logement	3,636	3,857	312	342
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	37,654	46,853	6,297	7,321
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	10,426	13,265	1,282	1,362
Union and Professional Dues	42	Cotisations syndicales et prof.	8,591	8,920	891	965
Education Deduction	43	Déduction relative aux études	1,112	1,740	331	368
Tuition Fees	44	Frais de scolarité	1,279	7,004	302	393
Child Care Expenses	45	Frais de garde d'enfants	2,992	3,214	214	233
General Expense Allowance	46	Allocation pour frais généraux	28,446	30,883	4,636	4,865
Other Expenses of Employment	47	Autres frais professionnels	4,581	4,690	873	1,019
Disability Deduction	48	Déduction pour invalidité	790	1,197		
Standard Deductions	49	Déductions uniformes	6,174	10,338	1,047	1,610
Medical Claims	50	Réclamations de frais médicaux	2,688	3,280	536	578
Charitable Donations	51	Dons de charité	12,223	13,012	2,593	2,760
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	4,168	4,761	1,448	1,620
Allowable Investment Loss	53	Pertes déductibles d'entreprise	1,058	1,743	219	219
Other Deductions	54	Autres déductions	18,487	24,566	2,682	4,645
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	230,528	268,240	38,520	43,543
Taxable Income Assessed	56	Revenu imposable établi	1,249,665	1,297,185	185,806	188,359
Net Federal Tax Payable	57	Impôt fédéral net à payer	208,891	208,891	29,506	29,506
Net Provincial Tax Payable	58	Impôt provincial net à payer	109,702	109,702	15,861	15,861
Total Net Tax Payable	59	Impôt total net à payer	318,592	318,592	45,366	45,366
Canada Pension Plan Contributions	60	Cotisations au RPC	15,097	15,831	2,633	2,767
Basic Federal Tax	61	Impôt fédéral de base	234,227	241,689	32,659	32,779
Dividend Tax Credit	62	Dégrèvement pour dividendes	10,919	11,714	2,432	2,647
Investment Tax Credit	63	Dégrèvement pour investissement	51	51	206	196
Child Tax Credit	64	Crédit d'impôt pour enfants	2,517	9,455	701	2,220

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ONTARIO (Concluded)-*ONTARIO (Fin)*				MANITOBA						POSTE
Other Areas-*Autres endroits*		TOTAL		Brandon		Winnipeg		Other Areas-*Autres endroits*		
Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	ITEM
1,136,268	1,136,268	3,908,469	3,908,469	18,950	18,950	272,635	272,635	127,136	127,136	1
	594,515		1,718,846		13,560		143,277		123,837	2
1,136,268	1,730,783	3,908,469	5,627,315	18,950	32,510	272,635	415,912	127,136	250,973	3
$	$	$	$	$	$	$	$	$	$	
18,638,591	19,568,090	66,624,217	69,564,904	259,898	278,691	4,480,765	4,693,009	1,735,094	1,907,440	4
330,662	343,556	1,366,246	1,411,850	6,591	6,984	88,023	89,313	13,351	13,783	5
44,019	56,516	465,539	211,121	103	213	6,156	8,600	2,206	3,766	6
214,050	257,678	626,117	737,304	3,579	4,664	41,323	50,044	26,234	42,233	7
610,922	764,829	1,868,247	2,303,049	5,101	6,891	112,578	141,500	68,202	93,992	8
266,869	468,088	932,920	1,474,294	4,573	11,320	67,275	173,621	32,023	120,694	9
231,799	373,712	831,048	1,231,574	3,725	7,318	61,878	105,142	25,355	50,381	10
541,276	623,017	1,953,573	2,207,728	9,049	10,231	127,447	153,516	34,762	44,555	11
418,163	479,169	1,021,782	1,110,094	4,433	4,760	45,231	54,610	43,757	56,753	12
346,790	368,039	2,147,509	2,215,518	9,954	10,236	158,552	163,262	33,234	34,571	13
49,892	55,262	142,145	158,042	431	546	13,837	14,693	5,705	7,209	14
264,898	225,944	281,097	231,219	26,968	35,783	8,580	8,076	148,873	149,836	15
3,186	3,097	3,356	3,282			5	25	1,830	4,313	16
928,051	1,042,870	3,733,103	4,138,767	11,403	14,915	168,599	201,730	60,471	80,865	17
345,186	397,332	1,293,966	1,452,308	5,793	6,625	107,244	121,697	34,178	40,788	18
1,513,814	1,799,422	5,696,217	6,488,264	26,110	31,560	382,050	456,649	213,211	282,270	19
170,953	199,798	479,573	541,464	939	1,189	12,094	14,272	6,638	7,528	20
39,684	47,547	267,401	292,347	9,287	10,042	14,117	15,821	2,926	3,723	21
105,954	111,379	399,411	422,610	2,568	3,546	27,583	29,408	22,633	25,791	22
24,226	27,561	71,581	82,131	236	357	3,417	4,297	5,140	7,209	23
26,671	28,551	139,292	150,063	67	88	4,614	4,998	542	574	24
2,274	7,452	107,973-	153,244-	842	1,000	87,702-	91,358-	11,290	15,367	25
115,081	135,028	369,219	402,413	2,300	2,500	27,015	28,039	31,929	41,287	26
409,447	478,304	1,544,404	1,753,771	6,178	7,628	137,488	148,968	33,159	44,846	27
25,642,459	27,862,239	91,849,990	98,430,880	400,127	457,090	6,008,169	6,589,933	2,592,744	3,079,776	28
4,043,393	6,157,085	13,890,819	19,982,994	67,459	115,728	969,416	1,477,703	452,234	892,617	29
221,358	391,053	774,018	1,242,413	4,008	9,590	55,693	142,124	26,870	99,953	30
695,777	882,671	2,048,879	2,561,364	12,167	17,498	137,428	176,684	77,337	132,710	31
496,304	585,353	1,455,945	1,660,456	8,170	10,325	91,299	104,767	57,905	89,007	32
1,990	2,133	36,170	39,132	25	26	2,039	2,164	175	279	33
5,458,823	8,018,294	18,205,831	25,486,359	91,830	153,167	1,255,875	1,903,441	614,521	1,214,566	34
225,698	238,815	773,410	808,855	3,378	3,616	53,121	55,581	25,422	28,855	35
204,579	216,173	728,469	765,087	3,153	3,401	51,277	54,001	20,112	22,230	36
413,078	416,404	1,406,990	1,415,543	7,247	7,410	128,470	129,168	47,717	48,990	37
429,827	442,206	1,721,110	1,761,408	8,175	8,323	112,290	116,019	49,972	52,119	38
42,123	45,342	211,426	226,651	501	522	15,148	16,181	5,336	5,831	39
451,425	597,864	1,651,541	2,062,181	8,805	12,081	112,010	151,640	54,502	88,736	40
83,752	113,433	302,727	395,352	1,581	2,080	22,753	32,306	7,035	11,155	41
89,589	92,033	297,375	307,637	1,287	1,349	21,167	22,393	8,287	8,752	42
16,735	24,329	65,992	94,999	332	507	5,130	8,148	1,340	2,266	43
24,564	57,782	111,277	273,539	392	876	8,196	17,801	1,918	4,942	44
42,798	46,968	168,249	186,368	393	583	6,742	7,887	3,734	5,186	45
386,173	411,747	1,368,079	1,451,009	5,852	6,395	96,268	102,356	38,875	43,189	46
94,978	101,478	352,754	373,409	1,389	1,530	28,693	29,005	5,437	5,945	47
8,334	12,119	29,797	44,191	277	617	3,120	7,385	732	1,677	48
90,517	146,404	314,511	477,439	1,571	2,830	21,468	34,967	9,903	21,352	49
21,586	31,473	113,152	151,887	385	517	6,501	9,676	1,399	2,380	50
159,957	177,222	554,512	593,960	2,474	3,065	46,987	50,087	24,125	29,197	51
56,814	84,419	177,192	240,962	1,184	1,855	14,769	19,696	6,356	12,984	52
8,520	21,965	42,786	83,506	57	300	2,136	4,477	589	1,917	53
204,591	302,513	926,530	1,224,246	2,997	4,101	56,304	71,961	19,601	53,470	54
3,055,638	3,580,689	11,317,877	12,938,230	51,431	61,959	812,549	940,735	332,394	451,176	55
16,960,322	17,271,876	61,450,873	62,388,304	255,806	266,322	3,890,924	3,966,006	1,634,447	1,699,032	56
2,864,567	2,864,567	10,806,015	10,806,015	40,065	40,065	667,213	667,213	249,376	249,376	57
1,512,224	1,512,224	5,619,588	5,619,588	25,150	25,150	405,031	405,031	161,810	161,810	58
4,376,791	4,376,791	16,425,602	16,425,602	65,215	65,215	1,072,244	1,072,244	411,185	411,185	59
225,629	238,734	772,963	808,391	3,378	3,616	53,114	55,574	25,422	28,855	60
3,101,032	3,120,197	11,455,175	11,510,413	46,045	46,705	715,357	719,149	291,528	295,548	61
210,144	231,009	844,146	915,318	2,584	3,318	38,215	44,486	13,676	17,874	62
19,289	19,084	23,086	22,804	1,797	1,830	1,230	1,230	15,513	15,426	63
47,033	172,740	160,463	485,041	977	4,202	12,443	36,327	7,083	36,549	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	MANITOBA (Concluded) *MANITOBA (Fin)* TOTAL		SASKATCHEWAN Moose Jaw	
			Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	418,721	418,721	17,054	17,054
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables		280,674		7,128
Total Number of Returns	3	Nombre total de déclarations	418,721	699,395	17,054	24,182
Sources of Income		Sources de revenu	$	$	$	$
Wages and Salaries	4	Salaires et traitements	6,475,758	6,879,140	256,827	268,125
Commissions from Employment	5	Commissions d'emplois	107,965	110,080	4,616	5,247
Other Employment Earnings	6	Autres gains provenant d'un emploi	8,466	12,580	328	457
Family Allowance	7	Allocations Familiales	71,136	96,942	2,738	3,438
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	185,880	242,384	6,703	8,895
Old Age Pension	9	Pension de vieillesse	103,871	305,635	5,888	9,069
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	90,958	162,842	5,324	7,041
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	171,258	208,302	9,706	10,615
Net Business Income	12	Revenu net d'entreprise	93,420	116,123	4,751	5,521
Net Professional Income	13	Revenu net de professions	201,740	208,069	6,016	6,211
Net Commission Income	14	Revenu net de commissions	19,973	22,448	651	661
Net Farming Income	15	Revenu net d'agriculture	184,422	193,695	12,026	10,850
Net Fishing Income	16	Revenu net de pêche	1,835	4,338		
Taxable Amount of Dividends	17	Montant imposable des dividendes	240,473	297,511	10,821	11,590
Bond Interest	18	Intérêt obligataire	147,215	169,110	5,786	6,339
Bank Interest	19	Intérêt bancaire	621,371	770,478	30,692	34,602
Mortgage Interest	20	Intérêt hypothécaire	19,671	22,989	429	499
Income from Trusts	21	Revenu de fiducies	26,331	29,586	1,316	1,360
Annuity Income	22	Revenu de rentes	52,784	58,745	5,529	5,766
Other Canadian Investment Income	23	Autres placements au Canada	8,793	11,864	248	322
Foreign Investment Income	24	Revenu de placements à l'étranger	5,223	5,660	380	408
Net Rental Income	25	Revenu net de location	75,569-	74,990-	2,028	2,265
Net Taxable Capital Gains	26	Gains nets en capital imposables	61,245	71,826	3,446	3,773
Miscellaneous Income	27	Revenus divers	176,825	201,442	4,113	4,712
Total Income Assessed	28	Total du revenu imposé	9,001,040	10,126,799	380,361	407,768
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	1,489,109	2,486,047	60,702	86,054
Age Exemption	30	Exemption en raison d'âge	86,571	251,667	4,802	7,501
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	226,932	326,892	10,107	12,808
Wholly Dependent Children	32	Enfants entièrement à charge	157,375	204,099	6,076	7,223
Other Dependants Exemption	33	Ex. pour autres personnes à charge	2,239	2,468		
Total Personal Exemptions	34	Total des exemptions personnelles	1,962,226	3,271,174	81,687	113,587
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	81,920	88,052	3,291	3,433
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	74,542	79,631	2,984	3,153
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	183,434	185,568	8,947	8,975
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	170,437	176,461	6,526	6,602
Registered Home Ownership	39	Régime enregistré d'épargne-logement	20,985	22,535	348	360
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	175,317	252,458	7,272	8,953
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	31,369	45,541	1,727	2,109
Union and Professional Dues	42	Cotisations syndicales et prof.	30,741	32,495	1,456	1,498
Education Deduction	43	Déduction relative aux études	6,801	10,921	195	264
Tuition Fees	44	Frais de scolarité	10,507	23,619	287	413
Child Care Expenses	45	Frais de garde d'enfants	10,870	13,656	388	444
General Expense Allowance	46	Allocation pour frais généraux	140,994	151,939	5,511	5,868
Other Expenses of Employment	47	Autres frais professionnels	35,520	36,480	1,397	1,540
Disability Deduction	48	Déduction pour invalidité	4,130	9,679	113	191
Standard Deductions	49	Déductions uniformes	32,941	59,148	1,377	2,040
Medical Claims	50	Réclamations de frais médicaux	8,285	12,573	428	536
Charitable Donations	51	Dons de charité	73,586	82,350	2,707	2,883
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	22,309	34,535	1,342	1,770
Allowable Investment Loss	53	Pertes déductibles d'entreprise	2,782	6,695	58	94
Other Deductions	54	Autres déductions	78,902	129,532	3,208	3,560
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	1,196,373	1,453,869	49,561	54,684
Taxable Income Assessed	56	Revenu imposable établi	5,781,177	5,931,360	247,344	250,727
Net Federal Tax Payable	57	Impôt fédéral net à payer	956,654	956,654	40,995	40,995
Net Provincial Tax Payable	58	Impôt provincial net à payer	591,990	591,990	22,881	22,881
Total Net Tax Payable	59	Impôt total net à payer	1,548,644	1,548,644	63,876	63,876
Canada Pension Plan Contributions	60	Cotisations au RPC	81,914	88,045	3,291	3,433
Basic Federal Tax	61	Impôt fédéral de base	1,052,930	1,061,402	45,430	45,665
Dividend Tax Credit	62	Dégrèvement pour dividendes	54,475	65,677	2,453	2,597
Investment Tax Credit	63	Dégrèvement pour investissement	18,540	18,486	950	946
Child Tax Credit	64	Crédit d'impôt pour enfants	20,584	77,077	510	2,314

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

SASKATCHEWAN (Concluded)-*SASKATCHEWAN (Fin)*										
Prince Albert		Regina		Saskatoon		Other Areas-*Autres endroits*		TOTAL		*POSTE*
Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	
13,595	13,595	80,849	80,849	74,943	74,943	196,630	196,630	**383,071**	**383,071**	1
	6,911		26,467		28,881		120,222		**189,609**	2
13,595	20,506	80,849	107,316	74,943	103,824	196,630	316,852	**383,071**	**572,680**	3
$	$	$	$	$	$	$	$	$	$	
230,603	243,417	1,403,342	1,453,589	1,286,784	1,338,333	2,228,637	2,403,954	**5,406,193**	**5,707,417**	4
3,446	3,498	41,784	42,213	37,180	39,943	33,278	34,840	**128,305**	**125,741**	5
248	343	1,856	2,814	2,532	2,978	2,395	3,960	**7,358**	**10,552**	6
2,914	3,779	12,541	14,629	11,612	13,830	38,792	55,397	**68,597**	**91,074**	7
5,824	8,320	22,094	25,655	27,009	33,553	64,707	83,428	**126,337**	**159,852**	8
3,045	5,344	18,431	26,109	17,237	24,915	68,314	114,331	**112,915**	**179,767**	9
2,503	3,707	16,086	20,757	14,911	19,734	50,914	72,395	**89,737**	**123,635**	10
4,880	5,841	3b,753	42,108	32,191	34,400	47,096	55,464	**132,627**	**148,428**	11
4,383	4,451	23,979	25,988	17,536	17,772	93,883	104,832	**144,532**	**158,565**	12
7,835	8,180	49,168	50,667	40,686	42,448	57,205	60,111	**160,909**	**167,617**	13
887	917	4,822	5,281	2,879	3,339	7,439	7,500	**16,678**	**17,699**	14
5,570	6,182	27,967	28,783	15,785	13,817	733,537	763,357	**794,885**	**822,989**	15
	18-		255	10	13	616	812	**861**	**1,061**	16
11,449	13,471	65,728	71,436	65,795	75,931	143,136	167,956	**296,929**	**340,384**	17
3,132	3,537	27,828	29,887	21,041	23,124	62,556	68,850	**128,343**	**131,737**	18
20,552	23,616	122,993	135,668	111,771	124,604	505,350	569,426	**791,358**	**887,915**	19
1,014	1,147	1,380	1,535	1,169	1,660	8,035	9,056	**12,027**	**13,898**	20
163	198	4,306	4,698	3,210	3,528	12,701	13,685	**21,695**	**23,469**	21
1,483	1,573	15,808	16,347	13,949	14,941	73,745	78,657	**110,515**	**117,285**	22
500	666	1,617	1,773	1,680	2,029	17,804	21,328	**21,848**	**26,118**	23
24	30	773	916	893	935	1,818	1,884	**3,889**	**4,173**	24
445	311	8,328-	9,892-	2,644-	5,199-	22,069	26,147	**13,568**	**13,630**	25
1,236	1,506	10,402	11,170	14,890	16,719	93,338	107,795	**123,312**	**140,963**	26
3,554	4,447	26,618	29,448	24,811	30,444	47,873	58,182	**106,968**	**127,233**	27
315,668	344,466	1,930,201	2,031,834	1,762,916	1,873,789	4,415,240	4,883,346	**8,804,386**	**9,541,202**	28
48,391	72,994	287,770	381,477	266,663	369,203	699,651	1,127,022	**1,363,178**	**2,036,751**	29
2,475	4,318	15,476	22,302	14,596	21,485	55,860	94,326	**93,209**	**149,932**	30
8,293	10,238	39,884	46,342	36,548	42,182	116,547	170,787	**211,379**	**282,357**	31
6,120	7,338	26,688	29,922	25,304	29,190	85,935	115,641	**150,123**	**189,313**	32
		300	305	194	198	93	121	**591**	**630**	33
65,284	94,892	370,118	480,348	343,305	462,258	958,085	1,507,896	**1,818,479**	**2,658,982**	34
2,791	2,941	16,783	17,388	15,246	15,879	41,779	46,186	**79,890**	**85,827**	35
2,485	2,647	15,491	16,152	14,090	14,758	24,617	26,561	**59,667**	**63,270**	36
7,409	7,458	42,326	42,443	31,583	31,650	55,874	56,683	**146,139**	**147,209**	37
5,523	5,667	36,097	36,699	32,825	33,349	93,369	95,115	**174,341**	**177,432**	38
196	258	3,686	3,842	3,435	3,715	6,990	7,639	**14,655**	**15,814**	39
5,622	7,261	33,505	39,779	30,998	37,788	97,544	127,698	**174,940**	**221,479**	40
884	1,254	5,884	7,183	5,566	6,455	10,028	13,131	**24,089**	**30,132**	41
1,345	1,376	7,111	7,266	6,617	6,799	10,271	10,719	**26,800**	**27,658**	42
129	201	1,167	1,632	1,657	2,446	2,420	3,266	**5,568**	**7,809**	43
242	509	2,558	4,754	2,695	5,471	3,094	5,726	**8,875**	**16,873**	44
491	797	3,224	3,313	2,746	2,818	5,353	5,698	**12,203**	**13,071**	45
4,805	5,138	29,064	30,549	26,927	28,472	50,163	55,155	**116,470**	**125,183**	46
787	857	11,085	11,510	7,603	8,363	9,000	9,296	**29,871**	**31,567**	47
60	80	555	648	768	912	1,231	2,141	**2,727**	**3,972**	48
1,114	1,776	6,441	8,959	6,022	8,711	14,537	28,207	**29,489**	**49,693**	49
184	245	1,916	2,320	1,435	1,739	3,647	5,253	**7,610**	**10,093**	50
1,436	1,689	12,280	12,826	13,384	14,291	38,898	44,471	**68,706**	**76,160**	51
720	1,148	3,339	4,263	3,409	4,463	13,788	21,464	**22,597**	**33,107**	52
201	400	373	821	1,041	1,747	1,666	2,721	**3,339**	**5,782**	53
2,395	4,311	14,524	17,405	18,996	22,967	26,373	40,220	**65,496**	**88,463**	54
38,820	46,014	247,408	269,752	227,044	252,794	510,642	607,349	**1,073,475**	**1,230,593**	55
209,059	213,861	1,292,566	1,307,057	1,165,770	1,184,461	2,914,228	2,993,969	**5,828,967**	**5,950,075**	56
35,409	35,409	227,669	227,669	205,830	205,830	445,006	445,006	**954,909**	**954,909**	57
19,466	19,466	124,608	124,608	112,429	112,429	275,174	275,174	**554,559**	**554,559**	58
54,876	54,876	352,277	352,277	318,259	318,259	720,180	720,180	**1,509,468**	**1,509,468**	59
2,791	2,941	16,783	17,388	15,240	15,873	41,769	46,175	**79,873**	**85,810**	60
38,243	38,490	241,093	241,883	215,162	215,977	543,471	548,936	**1,083,399**	**1,090,952**	61
2,553	2,962	14,761	15,856	14,895	16,836	32,207	36,949	**66,869**	**75,201**	62
487	491	1,814	1,828	1,242	1,263	61,288	61,558	**65,782**	**66,087**	63
475	2,601	3,166	9,214	2,660	9,354	9,696	45,406	**16,507**	**68,888**	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	ALBERTA			
			Calgary		Edmonton	
			Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	323,768	323,768	289,053	289,053
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		86,811		84,991
Total Number of Returns	3	Nombre total de déclarations	3	323,768	410,579	289,053	374,044
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	6,791,213	6,983,289	5,555,910	5,729,595
Commissions from Employment	5	Commissions d'emplois	5	172,901	182,098	108,938	115,809
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	22,496	24,421	14,250	15,905
Family Allowance	7	Allocations Familiales	7	44,687	50,685	40,337	46,035
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	112,225	133,167	108,621	123,406
Old Age Pension	9	Pension de vieillesse	9	42,620	61,237	43,341	63,396
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	38,279	50,639	43,844	59,425
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	95,046	103,458	115,950	123,674
Net Business Income	12	Revenu net d'entreprise	12	38,259	19,456	57,713	55,218
Net Professional Income	13	Revenu net de professions	13	206,792	216,167	115,111	123,359
Net Commission Income	14	Revenu net de commissions	14	10,575	11,453	12,402	13,733
Net Farming Income	15	Revenu net d'agriculture	15	13,195-	15,694-	1,046	1,074-
Net Fishing Income	16	Revenu net de pêche	16				
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	453,867	502,819	312,258	350,489
Bond Interest	18	Intérêt obligataire	18	54,874	61,659	52,216	57,529
Bank Interest	19	Intérêt bancaire	19	402,062	439,793	422,000	455,486
Mortgage Interest	20	Intérêt hypothécaire	20	15,242	17,123	17,592	18,713
Income from Trusts	21	Revenu de fiducies	21	12,019	13,607	17,005	17,985
Annuity Income	22	Revenu de rentes	22	141,043	144,393	55,904	57,773
Other Canadian Investment Income	23	Autres placements au Canada	23	16,034	17,519	13,758	15,597
Foreign Investment Income	24	Revenu de placements à l'étranger	24	11,988	13,186	7,130	7,337
Net Rental Income	25	Revenu net de location	25	36,953-	47,742-	20,664-	33,137-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	124,207	134,835	39,235	42,280
Miscellaneous Income	27	Revenus divers	27	164,112	179,632	104,879	119,359
Total Income Assessed	28	Total du revenu imposé	28	8,920,379	9,297,186	7,238,776	7,577,890
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	1,148,703	1,453,481	1,027,379	1,328,505
Age Exemption	30	Exemption en raison d'âge	30	35,675	52,210	36,068	53,187
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	137,223	158,646	122,290	139,150
Wholly Dependent Children	32	Enfants entièrement à charge	32	94,341	104,333	81,312	91,139
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	2,203	2,215	3,549	3,594
Total Personal Exemptions	34	Total des exemptions personnelles	34	1,418,146	1,770,886	1,270,598	1,615,575
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	69,957	72,127	60,532	62,601
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	65,306	67,619	56,766	58,968
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	93,906	94,174	101,267	101,560
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	160,668	161,890	117,531	119,244
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	17,260	17,921	16,818	17,975
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	112,280	130,706	109,696	127,580
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	14,077	17,165	16,312	19,099
Union and Professional Dues	42	Cotisations syndicales et prof.	42	21,399	21,771	24,116	24,654
Education Deduction	43	Déduction relative aux études	43	4,926	7,374	4,852	6,855
Tuition Fees	44	Frais de scolarité	44	11,593	20,641	11,475	18,298
Child Care Expenses	45	Frais de garde d'enfants	45	12,036	13,307	10,092	11,771
General Expense Allowance	46	Allocation pour frais généraux	46	123,886	129,155	109,620	114,610
Other Expenses of Employment	47	Autres frais professionnels	47	34,173	38,512	24,442	26,900
Disability Deduction	48	Déduction pour invalidité	48	2,533	3,736	1,473	1,983
Standard Deductions	49	Déductions uniformes	49	27,323	35,566	24,148	32,292
Medical Claims	50	Réclamations de frais médicaux	50	6,084	7,200	4,592	5,493
Charitable Donations	51	Dons de charité	51	47,810	49,655	41,421	43,169
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	8,573	10,534	7,929	10,659
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	5,519	10,216	11,302	15,507
Other Deductions	54	Autres déductions	54	149,049	183,712	75,294	99,627
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	988,358	1,092,978	829,678	918,843
Taxable Income Assessed	56	Revenu imposable établi	56	6,278,595	6,351,423	4,993,149	5,058,385
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	1,241,525	1,241,525	932,659	932,659
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	496,012	496,012	374,104	374,104
Total Net Tax Payable	59	Impôt total net à payer	59	1,737,537	1,737,537	1,306,763	1,306,763
Canada Pension Plan Contributions	60	Cotisations au RPC	60	69,899	72,065	60,514	62,583
Basic Federal Tax	61	Impôt fédéral de base	61	1,238,259	1,241,206	949,664	952,519
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	96,201	105,602	69,246	76,457
Investment Tax Credit	63	Dégrèvement pour investissement	63	2,805	2,820	1,453	1,468
Child Tax Credit	64	Crédit d'impôt pour enfants	64	9,781	23,863	11,479	27,734

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ALBERTA (Concluded)-*ALBERTA (Fin)*

Lethbridge		Medicine Hat		Red Deer		Other Areas-*Autres endroits*		TOTAL		POSTE
Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	LINE
28,072	28,072	19,723	19,723	25,991	25,991	373,794	373,794	1,060,401	1,060,401	1
	9,781		8,050		8,395		174,486		372,514	2
28,072	37,853	19,723	27,773	25,991	34,386	373,794	548,280	1,060,401	1,432,915	3
$	$	$	$	$	$	$	$	$	$	
467,307	486,482	318,945	333,129	483,443	499,766	6,722,694	7,062,579	20,339,512	21,094,840	4
14,455	15,162	10,139	10,292	10,052	11,104	85,108	88,828	401,593	423,293	5
997	1,172	631	779	896	1,062	16,653	21,284	55,923	64,623	6
4,695	5,332	3,213	3,653	4,079	4,819	78,493	98,309	175,505	208,834	7
10,049	12,360	11,147	13,785	9,938	12,644	121,516	145,451	373,496	440,813	8
6,932	9,741	4,236	6,877	3,800	5,231	62,699	96,435	163,629	242,918	9
5,867	8,103	3,449	5,031	3,830	4,769	49,316	72,035	144,585	200,001	10
10,732	12,201	8,227	8,902	6,710	7,475	75,562	83,343	312,228	339,053	11
10,156	10,043	5,837	5,858	4,680	4,680	156,610	168,579	273,253	263,834	12
11,138	11,184	4,796	4,969	9,340	9,764	91,014	98,265	438,192	463,788	13
1,455	1,505	725	885	1,467	1,692	9,683	11,101	36,308	40,369	14
12,386	11,386	11,079	11,789	1,895	307	348,828	328,652	362,038	335,364	15
						68	69	55	56	16
38,541	42,567	17,486	19,637	27,523	32,547	370,865	434,443	1,220,540	1,382,502	17
6,961	7,462	5,718	6,181	3,277	3,594	45,604	51,955	168,650	188,381	18
48,209	53,586	38,418	42,653	29,176	32,310	612,642	691,407	1,552,507	1,715,235	19
1,375	1,440	786	912	828	865	21,171	24,902	56,994	63,954	20
1,413	1,499	629	753	345	372	22,369	24,749	53,780	58,966	21
5,558	5,695	9,165	9,520	2,620	2,964	81,276	87,786	295,566	308,132	22
979	1,062	1,276	1,364	2,097	2,174	33,273	36,609	67,418	74,325	23
430	503	109	110	319	335	5,237	5,409	25,211	26,880	24
55-	507-	1,704	1,615	310	425-	4,827	3,136	50,832-	77,064-	25
8,163	8,403	6,003	6,332	5,293	5,657	134,605	151,224	317,506	348,731	26
8,393	9,954	6,185	7,515	7,683	8,572	103,781	125,393	395,033	450,424	27
676,137	716,334	469,903	502,542	619,602	652,279	9,253,892	9,911,942	27,178,689	28,658,173	28
99,809	134,627	70,212	98,786	92,207	122,077	1,329,158	1,949,298	3,767,469	5,086,775	29
5,670	8,329	3,448	5,634	3,141	4,560	52,398	83,243	136,401	207,162	30
14,189	16,825	11,808	13,624	12,108	13,544	223,628	283,150	521,245	624,940	31
9,793	11,002	6,636	7,585	8,232	9,664	165,304	198,424	365,618	422,147	32
43	43	13	13	48	48	1,028	1,039	6,885	6,952	33
129,503	170,826	92,118	125,643	115,736	149,893	1,771,517	2,515,153	4,797,617	6,347,976	34
5,636	5,844	3,868	4,063	5,388	5,580	80,470	86,144	225,851	236,359	35
5,005	5,244	3,423	3,600	4,898	5,086	63,337	67,250	198,735	207,768	36
8,778	8,844	5,397	5,415	7,023	7,080	95,477	96,506	311,847	313,580	37
10,553	10,990	6,383	6,527	8,665	8,819	130,483	132,640	434,282	440,110	38
817	975	508	565	1,077	1,139	11,082	11,554	47,562	50,129	39
11,329	13,701	8,051	9,952	8,212	9,804	141,202	177,381	390,769	469,124	40
1,746	2,235	1,193	1,403	1,241	1,502	13,115	16,149	47,684	57,552	41
1,986	2,022	1,436	1,463	1,718	1,751	23,395	24,488	74,049	76,148	42
417	694	253	375	349	443	3,833	5,179	14,631	20,920	43
609	1,504	356	958	441	929	7,049	12,405	31,523	54,734	44
649	806	353	466	814	913	13,494	15,044	37,439	42,308	45
9,753	10,305	6,601	7,022	9,604	10,069	128,663	137,935	388,127	409,096	46
3,696	3,935	3,017	3,091	1,991	2,105	18,273	19,488	85,593	94,031	47
84	138	46	304		40	1,592	2,491	5,742	8,692	48
2,264	3,184	1,681	2,442	2,223	3,030	31,359	47,856	88,998	124,370	49
758	846	130	177	318	406	5,090	5,897	16,972	20,020	50
6,723	7,149	3,471	3,665	3,863	4,096	64,645	71,033	167,932	178,767	51
928	1,501	901	1,275	590	781	11,272	16,926	30,193	41,676	52
28	520	360	415	378	867	5,017	12,229	2[illegible]404	39,754	53
5,931	7,316	5,931	7,777	5,632	7,577	73,829	116,472	315,66[illegible]	422,480	54
77,689	87,752	53,360	60,955	64,437	72,019	922,676	1,075,068	2,936,199	3,307,616	55
459,227	466,302	318,455	323,474	430,866	438,243	6,464,159	6,599,866	18,944,449	19,237,693	56
80,543	80,543	56,372	56,372	77,342	77,342	1,141,061	1,141,061	3,529,502	3,529,502	57
32,607	32,607	23,066	23,066	31,194	31,194	471,701	471,701	1,428,684	1,428,684	58
113,150	113,150	79,438	79,438	108,536	108,536	1,612,763	1,612,763	4,958,187	4,958,187	59
5,636	5,844	3,868	4,063	5,388	5,580	80,455	86,129	225,761	236,265	60
84,392	84,670	59,832	60,117	80,942	81,178	1,232,579	1,239,803	3,645,669	3,659,494	61
8,621	9,408	3,543	3,950	6,145	7,122	83,190	96,045	266,947	298,584	62
741	749	834	842	594	587	35,112	35,856	41,539	42,322	63
1,235	3,217	729	2,304	1,082	2,963	17,305	64,739	41,610	124,820	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	BRITISH COLUMBIA-*COLOMBIE BRITANNIQUE*			
			Kelowna		Nanaimo	
			Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	31,363	31,363	21,773	21,773
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		15,424		10,817
Total Number of Returns	3	Nombre total de déclarations	3	31,363	46,787	21,773	32,590
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	429,524	453,175	337,104	349,868
Commissions from Employment	5	Commissions d'emplois	5	14,355	16,217	2,690	3,804
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	1,592	2,095	439	595
Family Allowance	7	Allocations Familiales	7	4,414	5,795	3,629	4,333
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	27,586	31,993	20,521	24,685
Old Age Pension	9	Pension de vieillesse	9	11,087	20,294	4,648	9,258
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	8 641	12,933	4,755	9,114
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	19,907	22,875	9,268	12,556
Net Business Income	12	Revenu net d'entreprise	12	8,338	8,117	5,903	5,057
Net Professional Income	13	Revenu net de professions	13	22,728	23,603	12,550	12,933
Net Commission Income	14	Revenu net de commissions	14	1,784	2,023	853	867
Net Farming Income	15	Revenu net d'agriculture	15	6,088	5,248	525	345
Net Fishing Income	16	Revenu net de pêche	16			2,518	2,232
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	39,348	45,644	19,908	22,115
Bond Interest	18	Intérêt obligataire	18	11,052	12,929	3,649	4,199
Bank Interest	19	Intérêt bancaire	19	64,995	77,073	27,436	31,229
Mortgage Interest	20	Intérêt hypothécaire	20	4,014	4,930	2,646	3,335
Income from Trusts	21	Revenu de fiducies	21	1,627	1,861	2,086	2,423
Annuity Income	22	Revenu de rentes	22	8,441	8,919	2,970	3,038
Other Canadian Investment Income	23	Autres placements au Canada	23	1,674	1,828	267	364
Foreign Investment Income	24	Revenu de placements à l'étranger	24	360	406	124	131
Net Rental Income	25	Revenu net de location	25	17	1,142-	1,185-	2,356-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	6,768	7,119	2,837	3,166
Miscellaneous Income	27	Revenus divers	27	13,585	15,843	15,044	17,051
Total Income Assessed	28	Total du revenu imposé	28	707,966	779,819	481,185	520,341
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	111,627	166,467	77,494	115,763
Age Exemption	30	Exemption en raison d'âge	30	9,102	16,652	3,734	8,473
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	15,454	20,373	13,545	18,297
Wholly Dependent Children	32	Enfants entièrement à charge	32	10,135	12,641	7,376	8,824
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	29	29	22	22
Total Personal Exemptions	34	Total des exemptions personnelles	34	146,347	216,162	102,171	151,379
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	5,400	5,745	3,995	4,173
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	4,405	4,709	3,504	3,660
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	7,462	7,529	6,260	6,288
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	12,903	13,236	9,743	9,895
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	844	926	283	286
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	14,324	19,555	8,549	11,081
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	2,982	3,889	1,773	2,523
Union and Professional Dues	42	Cotisations syndicales et prof.	42	2,188	2,250	2,329	2,354
Education Deduction	43	Déduction relative aux études	43	421	556	447	481
Tuition Fees	44	Frais de scolarité	44	600	1,220	1,085	1,278
Child Care Expenses	45	Frais de garde d'enfants	45	771	949	423	531
General Expense Allowance	46	Allocation pour frais généraux	46	9,211	9,909	7,000	7,352
Other Expenses of Employment	47	Autres frais professionnels	47	3,912	4,665	616	1,025
Disability Deduction	48	Déduction pour invalidité	48	269	395	182	184
Standard Deductions	49	Déductions uniformes	49	2,566	3,997	1,905	2,963
Medical Claims	50	Réclamations de frais médicaux	50	735	1,083	495	597
Charitable Donations	51	Dons de charité	51	5,938	6,668	1,571	1,620
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	1,781	2,712	873	1,011
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	574	1,537	319	786
Other Deductions	54	Autres déductions	54	10,365	13,260	7,688	9,908
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	87,652	104,791	59,038	67,996
Taxable Income Assessed	56	Revenu imposable établi	56	463,721	475,248	315,761	321,556
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	78,646	78,646	53,220	53,220
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	38,118	38,118	25,801	25,801
Total Net Tax Payable	59	Impôt total net à payer	59	116,764	116,764	79,021	79,021
Canada Pension Plan Contributions	60	Cotisations au RPC	60	5,400	5,745	3,995	4,173
Basic Federal Tax	61	Impôt fédéral de base	61	82,761	83,293	56,968	57,301
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	8,919	10,046	4,510	4,903
Investment Tax Credit	63	Dégrèvement pour investissement	63	201	202	28	25
Child Tax Credit	64	Crédit d'impôt pour enfants	64	1,141	3,988	745	3,062

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

BRITISH COLUMBIA (Continued)-COLOMBIE BRITANNIQUE (Suite)

New Westminster		Penticton		Port Alberni		Prince George		Vancouver		POSTAL CODE
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
19,727	19,727	11,581	11,581	11,039	11,039	33,111	33,111	222,832	222,832	1
	7,876		6,291		4,498		13,132		77,998	2
19,727	27,603	11,581	17,872	11,039	15,537	33,111	46,243	222,832	300,830	3
$	$	$	$	$	$	$	$	$	$	
316,737	327,913	145,002	153,700	199,495	203,558	688,300	712,235	3,600,278	3,763,638	4
6,227	8,388	3,511	3,560	1,773	1,810	10,679	11,542	100,417	106,273	5
2,134	2,219	8	189	1,588	1,711	1,391	1,477	13,529	16,698	6
1,870	2,687	1,416	1,839	2,459	2,771	7,223	8,223	21,470	25,559	7
12,303	14,582	9,907	12,961	17,927	22,205	27,177	32,903	137,653	162,884	8
7,037	11,356	5,464	8,812	1,810	4,231	1,963	4,066	73,059	116,835	9
5,501	8,195	3,471	5,421	1,748	3,981	2,230	3,985	56,859	75,992	10
12,601	13,747	13,943	16,741	6,508	8,121	3,735	4,642	127,643	143,221	11
1,085	887-	3,027	3,176	843	809	12,249	12,395	12,122	26,872-	12
17,152	18,546	3,712	3,875	1,921	2,068	20,255	20,966	294,444	313,526	13
500	546	274	266	17-	29-	832	987	8,654	9,207	14
122-	107-	1,653	968	49-	70-	2,057-	2,916-	1,584-	4,255-	15
244	230			1,204	1,378		160	12,806	13,048	16
12,729	13,749	10,699	12,019	7,498	7,719	20,042	22,520	359,421	391,861	17
6,584	7,295	6,674	7,268	1,927	2,210	3,883	4,453	105,572	115,154	18
37,427	41,442	21,788	27,147	13,559	15,795	23,902	27,703	500,161	552,987	19
719	918	1,461	1,649	480	508	1,387	1,593	14,112	15,479	20
680	724	377	568	411	411	571	621	22,436	24,048	21
3,123	3,580	1,049	1,150	309	309	2,608	2,760	64,309	69,844	22
345	413	352	353	9	10	654	694	14,895	16,414	23
317	349	498	499	76	78	132	133	15,274	16,977	24
3,205-	3,779-	322	585	1,221	1,520	9,611-	12,035-	53,368-	88,843-	25
1,711	1,761	2,104	2,192	391	404	2,716	2,824	45,698	50,193	26
8,375	8,909	5,872	6,422	6,045	6,147	9,304	11,068	124,001	138,630	27
452,073	480,772	242,583	271,358	269,134	287,651	829,716	872,997	5,669,857	6,018,494	28
70,129	98,151	40,948	63,265	39,299	55,312	117,713	164,155	791,867	1,065,533	29
5,794	9,477	4,664	7,610	1,652	3,603	1,604	3,422	70,457	98,128	30
8,674	10,068	7,038	9,071	8,874	10,216	24,343	29,079	79,926	97,983	31
3,810	4,607	2,712	3,412	5,570	6,216	15,560	17,604	48,071	56,081	32
230	279					384	393	4,839	5,174	33
88,637	122,581	55,362	83,359	55,394	75,347	159,603	214,053	985,160	1,322,899	34
3,667	3,792	1,834	1,930	2,173	2,234	7,337	7,622	41,289	43,112	35
3,431	3,581	1,666	1,787	1,939	1,994	6,581	6,872	37,345	39,138	36
6,127	6,148	2,959	2,960	2,467	2,475	11,355	11,455	72,133	72,604	37
8,206	8,279	4,438	4,820	3,741	3,820	11,835	11,902	131,627	134,056	38
1,246	1,255	72	72	125	125	846	860	16,193	17,510	39
8,122	9,999	5,403	7,538	4,252	5,017	9,220	11,478	111,339	136,215	40
1,992	2,541	1,528	2,037	810	1,246	742	942	19,226	24,060	41
2,079	2,100	751	775	1,661	1,677	4,125	4,176	20,105	20,929	42
201	326	99	173	142	157	392	548	4,349	6,603	43
534	833	280	335	54	259	687	1,107	9,862	16,929	44
317	499	73	73	231	235	1,247	1,476	8,431	9,018	45
6,650	6,972	3,234	3,493	4,022	4,135	12,955	13,623	72,838	76,969	46
1,116	1,137	1,001	1,013	656	660	2,814	3,071	19,872	21,052	47
160	264	200	304	64	491	266	412	2,096	3,495	48
1,660	2,415	939	1,517	936	1,374	2,948	4,210	18,350	25,611	49
804	906	281	330	218	259	746	851	10,547	15,011	50
2,319	2,470	1,755	2,123	701	787	2,882	3,126	31,689	33,353	51
802	1,160	975	1,189	1,001	1,682	693	999	9,478	12,422	52
144	174	687	852			676	1,216	5,348	12,404	53
4,515	5,467	2,167	2,841	2,919	3,001	10,447	12,236	112,133	149,150	54
54,092	60,317	30,342	36,161	28,115	31,628	88,795	98,182	754,250	869,639	55
303,200	306,435	153,332	157,089	184,239	186,810	572,227	579,026	3,795,262	3,848,865	56
54,257	54,257	25,239	25,239	32,081	32,081	104,366	104,366	703,485	703,485	57
26,011	26,011	12,304	12,304	15,413	15,413	49,731	49,731	336,724	336,724	58
80,268	80,268	37,543	37,543	47,494	47,494	154,097	154,097	1,040,210	1,040,210	59
3,667	3,792	1,834	1,930	2,173	2,234	7,337	7,622	41,251	43,075	60
56,672	56,882	26,751	26,970	34,472	34,651	109,388	109,764	710,476	712,888	61
2,885	3,052	2,425	2,652	1,700	1,735	4,543	5,021	81,400	86,689	62
27	29	16	17	92	92	309	309	1,036	1,040	63
567	2,000	450	1,644	305	1,430	1,407	5,366	7,089	18,279	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		BRITISH COLUMBIA-*COLOMBIE BRITANNIQUE*			
				Victoria		Other Areas-*Autres endroits*	
				Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	104,404	104,404	785,178	785,178
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		37,311		340,848
Total Number of Returns	3	Nombre total de déclarations	3	104,404	141,715	785,178	1,126,026
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	1,624,079	1,688,814	14,423,432	14,963,110
Commissions from Employment	5	Commissions d'emplois	5	38,711	41,147	280,434	304,434
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	2,889	3,980	43,954	50,598
Family Allowance	7	Allocations Familiales	7	12,092	14,391	138,050	162,667
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	48,290	57,283	561,406	672,613
Old Age Pension	9	Pension de vieillesse	9	42,963	67,630	158,343	290,568
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	28,942	39,533	141,999	221,132
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	128,883	143,452	402,373	453,030
Net Business Income	12	Revenu net d'entreprise	12	26,359	17,782	170,519	143,574
Net Professional Income	13	Revenu net de professions	13	95,625	98,403	396,227	414,203
Net Commission Income	14	Revenu net de commissions	14	3,160	3,406	21,507	24,262
Net Farming Income	15	Revenu net d'agriculture	15	115-	401-	7,592	28,099-
Net Fishing Income	16	Revenu net de pêche	16	5,775	5,681	49,635	53,406
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	143,691	157,531	661,398	741,888
Bond Interest	18	Intérêt obligataire	18	53,085	58,479	170,193	195,595
Bank Interest	19	Intérêt bancaire	19	205,994	234,026	1,043,982	1,219,613
Mortgage Interest	20	Intérêt hypothécaire	20	8,960	10,019	65,803	76,669
Income from Trusts	21	Revenu de fiducies	21	10,702	11,773	19,911	23,942
Annuity Income	22	Revenu de rentes	22	25,348	26,151	107,834	115,371
Other Canadian Investment Income	23	Autres placements au Canada	23	4,110	4,586	22,887	26,042
Foreign Investment Income	24	Revenu de placements à l'étranger	24	3,720	4,110	15,682	21,908
Net Rental Income	25	Revenu net de location	25	26,056-	32,849-	126,429-	156,538-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	11,559	11,824	92,187	99,028
Miscellaneous Income	27	Revenus divers	27	49,955	55,485	373,631	419,965
Total Income Assessed	28	Total du revenu imposé	28	2,548,720	2,722,232	19,242,549	20,508,979
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	371,477	503,806	2,791,830	4,000,110
Age Exemption	30	Exemption en raison d'âge	30	36,255	56,923	133,422	247,816
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	50,745	60,500	486,434	577,404
Wholly Dependent Children	32	Enfants entièrement à charge	32	25,112	28,585	301,097	341,031
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	48	73	4,824	5,194
Total Personal Exemptions	34	Total des exemptions personnelles	34	483,636	649,886	3,717,606	5,171,556
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	19,293	20,107	158,001	164,673
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	17,611	18,406	141,295	147,731
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	50,584	50,840	282,463	284,034
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	49,246	50,205	322,834	328,858
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	3,666	4,068	28,251	29,709
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	49,474	61,856	307,943	390,610
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	16,554	21,103	54,590	70,828
Union and Professional Dues	42	Cotisations syndicales et prof.	42	10,002	10,180	86,116	88,318
Education Deduction	43	Déduction relative aux études	43	964	1,596	9,867	14,144
Tuition Fees	44	Frais de scolarité	44	3,093	5,134	19,479	35,610
Child Care Expenses	45	Frais de garde d'enfants	45	2,753	3,575	24,955	28,495
General Expense Allowance	46	Allocation pour frais généraux	46	33,638	35,455	277,886	292,720
Other Expenses of Employment	47	Autres frais professionnels	47	10,728	12,517	72,733	81,815
Disability Deduction	48	Déduction pour invalidité	48	1,102	1,324	3,362	4,888
Standard Deductions	49	Déductions uniformes	49	8,724	12,190	67,068	99,629
Medical Claims	50	Réclamations de frais médicaux	50	4,965	7,365	18,913	25,041
Charitable Donations	51	Dons de charité	51	14,114	15,338	106,632	113,953
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	6,656	9,049	36,027	49,094
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	3,258	7,037	13,209	33,254
Other Deductions	54	Autres déductions	54	30,736	36,646	229,089	295,626
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	337,161	383,994	2,260,711	2,579,029
Taxable Income Assessed	56	Revenu imposable établi	56	1,695,106	1,721,802	13,086,981	13,267,973
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	292,303	292,303	2,325,978	2,325,978
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	140,438	140,438	1,111,756	1,111,756
Total Net Tax Payable	59	Impôt total net à payer	59	432,741	432,741	3,437,735	3,437,735
Canada Pension Plan Contributions	60	Cotisations au RPC	60	19,293	20,107	158,001	164,667
Basic Federal Tax	61	Impôt fédéral de base	61	306,214	307,458	2,456,220	2,465,593
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	32,565	34,919	149,504	163,904
Investment Tax Credit	63	Dégrèvement pour investissement	63	135	137	4,619	4,631
Child Tax Credit	64	Crédit d'impôt pour enfants	64	3,014	8,355	31,308	102,881

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

B.C. (concluded)-*C.B. (Fin)* TOTAL		YUKON		NORTHWEST TERRITORIES *TERRITOIRES DU NORD-OUEST*		OUTSIDE CANADA *HORS DU CANADA*		GRAND TOTAL *TOTAL GLOBAL*		POSTE
Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	
1,241,008	1,241,008	11,107	11,107	18,504	18,504	27,195	27,195	10,428,026	10,428,026	1
	514,195		2,816		7,257		11,276		4,792,837	2
1,241,008	1,755,203	11,107	13,923	18,504	25,761	27,195	38,471	10,428,026	15,220,863	3
$	$	$	$	$	$	$	$	$	$	
21,763,952	22,616,010	208,944	213,613	400,186	409,592	521,970	546,696	174,082,417	181,546,506	4
458,798	495,175	829	877	379	424	4,153	4,417	3,272,207	3,428,255	5
67,523	79,561	492	585	618	740	2,500	2,728	448,243	560,449	6
192,621	228,265	1,772	2,054	4,473	6,289	3,575	3,868	1,769,953	2,156,281	7
862,770	1,032,110	10,387	11,011	7,014	7,850	4,093	5,079	6,561,797	8,046,160	8
306,376	533,049	677	969	344	1,186	1,754	2,659	2,135,699	3,822,834	9
254,146	380,285	756	944	469	643	1,655	2,380	1,992,319	3,123,395	10
724,861	818,386	1,719	1,839	1,014	1,098	9,863	11,301	4,527,783	5,182,789	11
240,444	163,149	2,528	1,867	2,642	2,463	30,211	21,727	2,861,472	3,055,125	12
864,614	908,122	4,881	4,870	3,864	3,907	17,930	18,647	5,329,220	5,510,653	13
37,545	41,534	118	122	279	287	500	522	380,499	422,110	14
11,925	29,291-	89-	153-	85-	173-	1,826	1,107	1,783,029	1,831,528	15
72,378	76,177	13-	8-	42	51			309,344	331,544	16
1,274,734	1,415,046	7,486	8,441	7,268	7,766	10,046	11,052	7,989,511	8,979,422	17
362,620	407,582	869	941	1,240	1,277	3,122	3,493	2,947,086	3,306,599	18
1,939,244	2,227,015	7,633	8,200	8,626	8,891	17,760	20,066	14,163,697	16,235,276	19
99,581	115,100	220	228	128	134	689	784	762,490	863,014	20
58,801	66,370	108	114	167	179	933	1,000	547,885	600,751	21
215,991	231,122	343	407	244	259	3,612	3,748	1,307,786	1,388,861	22
45,194	50,703	136	142	197	411	953	999	263,087	298,016	23
36,183	44,591	56	57	83	83	3,984	4,304	278,196	304,249	24
218,300-	295,443-	294-	308-	1,038-	1,144-	2,037-	2,526-	527,653-	698,206-	25
165,971	178,511	515	674	312	381	4,748	4,841	1,247,655	1,372,917	26
605,814	679,519	4,736	5,069	4,944	5,239	26,488	30,271	3,846,720	4,420,896	27
30,443,784	32,462,645	254,807	262,550	443,410	457,832	670,416	699,253	238,280,440	256,089,423	28
4,412,383	6,232,562	39,489	49,490	65,763	91,568	71,066	98,391	37,053,394	54,046,738	29
256,683	452,104	591	884	337	1,139	1,658	2,667	1,781,854	3,220,886	30
695,031	832,990	5,252	6,019	9,926	12,209	19,728	22,797	6,029,816	7,536,250	31
419,442	478,401	3,476	3,967	8,949	12,104	9,435	10,655	3,990,736	4,661,801	32
10,375	11,163	18	18	164	173	93	97	69,505	75,146	33
5,793,914	8,007,221	48,826	60,378	85,141	117,193	101,979	134,606	48,925,305	69,540,821	34
242,989	253,388	2,263	2,297	3,909	3,979	4,704	4,880	2,053,231	2,152,238	35
217,775	227,878	1,972	2,030	3,781	3,910	4,311	4,536	1,888,897	1,980,776	36
441,809	444,332	4,980	4,993	10,953	10,981	15,006	15,181	3,849,889	3,881,853	37
554,574	565,069	3,875	3,902	6,606	6,625	7,434	7,610	4,228,955	4,317,349	38
51,527	54,812	607	628	1,828	1,896	1,892	1,966	491,852	521,415	39
518,627	653,348	2,921	3,224	4,082	4,274	7,509	8,991	4,083,923	5,142,707	40
100,198	129,169	294	323	208	239	1,134	1,464	692,051	921,051	41
129,355	132,760	967	977	1,769	1,783	1,008	1,040	901,355	928,813	42
16,881	24,584	109	120	159	163	384	543	186,532	255,624	43
35,674	62,705	295	361	504	567	1,225	2,236	259,729	545,429	44
39,202	44,850	592	613	1,064	1,125	808	890	413,358	458,872	45
427,434	450,628	4,068	4,166	7,326	7,603	9,056	9,560	3,594,647	3,801,982	46
113,449	126,954	216	238	82	82	1,093	1,133	859,310	924,986	47
7,701	11,757	24	24	31	49	102	121	68,179	105,307	48
105,096	153,906	1,001	1,277	1,688	2,404	1,743	2,489	870,972	1,331,208	49
37,704	51,443	110	118	152	157	1,108	1,362	254,449	344,446	50
167,601	179,440	983	1,002	1,713	1,749	2,158	2,297	1,266,409	1,360,052	51
58,285	79,319	141	179	156	158	705	793	451,426	632,239	52
24,215	57,259	85	119		69	315	401	127,932	273,183	53
410,060	528,135	2,884	4,486	2,950	3,226	17,206	29,806	2,406,352	3,352,628	54
3,700,157	4,231,737	28,388	31,078	48,994	51,039	78,901	97,298	28,949,448	33,232,159	55
20,569,829	20,864,805	176,542	177,404	305,103	305,573	487,854	493,149	158,272,181	160,731,673	56
3,669,575	3,669,575	31,149	31,149	57,050	57,050	110,881	110,881	27,664,445	27,664,445	57
1,756,296	1,756,296	14,414	14,414	26,146	26,146	26,502	26,502	11,016,182	11,016,182	58
5,425,872	5,425,872	45,564	45,564	83,195	83,195	137,382	137,382	38,680,627	38,680,627	59
242,951	253,344	2,263	2,297	3,904	3,974	4,371	4,535	1,562,786	1,636,478	60
3,839,924	3,854,801	33,139	33,143	59,467	59,469	103,639	104,201	29,545,710	29,696,188	61
288,451	312,922	1,697	1,884	1,647	1,744	2,251	2,422	1,798,071	1,975,803	62
6,463	6,483	29	29	20	20	209	229	173,788	185,795	63
46,027	147,006	521	1,217	1,324	4,564	308	1,576	442,642	1,513,527	64

TABLE 6

ALL RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS SINGLE-CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBATAIRES

	WITH NO DEPENDANT *SANS PERSONNE À CHARGE*				WITH ONE OR MORE DEPENDANTS *COMPTANT UNE OU PLUSIEURS PERSONNES À CHARGE*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
		$	$	$		$	$	$
Under *Moins de* $1,500	1,502,447	167,380	1,659	10	85,552	15,388	6	
$ 1,500 to-à 1,750	103,282	167,531	854	5	5,431	8,815	1	
1,750 to-à 2,000	97,773	183,353	726	4	3,858	7,173		
2,000 to-à 2,250	100,149	212,524	615	16	3,692	7,866	1	
2,250 to-à 2,500	99,493	236,132	718	13	4,314	10,298	129	
2,500 to-à 2,750	100,431	263,314	847	29	4,058	10,627	1	
2,750 to-à 3,000	125,685	360,549	1,014	33	4,085	11,737	33	1
3,000 to-à 3,250	109,699	343,409	1,584	59	4,095	12,818	19	1
3,250 to-à 3,500	111,343	375,909	1,130	53	4,878	16,492	20	
3,500 to-à 3,750	113,093	409,484	1,337	45	3,711	13,456	15	1
3,750 to-à 4,000	107,515	416,878	7,393	192	4,254	16,584	20	
4,000 to-à 4,250	123,446	509,199	18,804	112	4,100	16,855	31	2
4,250 to-à 4,500	121,075	530,010	36,693	256	4,185	18,301	18	
4,500 to-à 4,750	118,744	549,038	52,514	207	5,205	24,096	188	1
4,750 to-à 5,000	117,576	572,881	68,802	254	4,302	21,013	915	34
5,000 to-à 5,500	240,905	1,263,927	212,550	1,250	7,930	41,711	2,321	13
5,500 to-à 6,000	254,142	1,460,670	332,281	3,129	8,966	51,543	5,916	28
6,000 to-à 6,500	241,542	1,508,166	386,877	13,728	11,596	72,713	13,840	106
6,500 to-à 7,000	239,387	1,616,042	480,641	29,258	12,891	87,510	20,168	419
7,000 to-à 7,500	225,604	1,634,212	538,839	45,831	16,029	116,090	29,977	991
7,500 to-à 8,000	215,937	1,672,903	593,755	59,867	16,199	125,400	34,734	1,926
8,000 to-à 8,500	215,594	1,779,014	681,873	76,100	16,161	133,292	41,709	3,233
8,500 to-à 9,000	204,761	1,790,445	724,109	87,692	15,598	137,012	46,291	4,184
9,000 to-à 9,500	199,989	1,847,970	815,304	108,348	18,416	170,402	61,897	6,559
9,500 to-à 10,000	200,124	1,950,155	902,442	126,868	14,837	144,466	57,451	6,726
10,000 to-à 10,500	193,956	1,986,485	965,118	147,265	16,504	169,625	69,781	8,924
10,500 to-à 11,000	179,091	1,924,206	955,331	149,475	17,710	190,671	82,185	11,257
11,000 to-à 11,500	187,222	2,106,670	1,090,559	179,101	20,725	233,041	105,316	15,409
11,500 to-à 12,000	167,432	1,967,143	1,038,553	175,659	19,063	223,655	107,153	16,745
12,000 to-à 12,500	173,255	2,120,757	1,165,321	204,672	18,398	225,403	108,742	18,225
12,500 to-à 13,000	165,147	2,105,659	1,185,639	211,853	19,375	247,180	126,118	20,722
13,000 to-à 13,500	167,080	2,214,197	1,283,954	236,005	21,160	280,376	147,765	25,518
13,500 to-à 14,000	157,349	2,162,565	1,270,080	239,149	20,820	286,138	155,568	28,328
14,000 to-à 14,500	160,475	2,285,931	1,373,165	263,936	20,300	289,072	154,196	28,077
14,500 to-à 15,000	161,703	2,385,218	1,456,492	284,098	24,683	364,145	202,049	37,809
15,000 to-à 15,500	148,921	2,270,190	1,387,637	271,774	23,717	361,630	203,954	39,305
15,500 to-à 16,000	144,800	2,279,886	1,420,308	283,981	23,557	371,391	210,967	40,610
16,000 to-à 16,500	136,508	2,217,348	1,397,357	282,246	26,978	438,972	256,694	50,608
16,500 to-à 17,000	139,581	2,337,716	1,489,231	305,980	26,883	450,499	266,319	52,989
17,000 to-à 17,500	132,888	2,291,672	1,476,196	304,414	24,350	420,185	255,150	50,719
17,500 to-à 18,000	123,696	2,194,978	1,418,874	295,784	25,067	445,024	267,688	54,693
18,000 to-à 18,500	119,808	2,185,404	1,425,671	297,641	25,003	456,386	281,962	57,473
18,500 to-à 19,000	113,967	2,137,127	1,410,675	301,871	27,260	511,090	317,110	65,859
19,000 to-à 19,500	112,934	2,173,898	1,450,602	310,607	24,816	477,536	299,531	64,218
19,500 to-à 20,000	107,288	2,118,898	1,419,451	307,782	25,446	502,641	317,967	67,130
20,000 to-à 21,000	196,078	4,018,996	2,732,886	597,796	57,176	1,172,214	762,169	165,510
21,000 to-à 22,000	183,311	3,940,371	2,715,383	603,461	54,962	1,181,783	778,958	171,545
22,000 to-à 23,000	172,424	3,877,561	2,691,685	606,192	55,690	1,252,077	827,139	183,740
23,000 to-à 24,000	155,384	3,650,538	2,572,689	586,996	55,575	1,306,307	882,710	202,079
24,000 to-à 25,000	151,049	3,698,980	2,615,437	609,429	55,208	1,352,684	926,157	213,247
25,000 to-à 26,000	136,179	3,471,240	2,475,846	580,167	54,547	1,390,739	958,527	224,779
26,000 to-à 27,000	129,984	3,443,445	2,473,459	587,323	51,278	1,358,736	949,122	227,892
27,000 to-à 28,000	115,758	3,181,420	2,301,747	553,708	47,128	1,296,071	907,736	220,685
28,000 to-à 29,000	105,885	3,015,724	2,191,455	533,166	48,090	1,370,597	979,807	240,911
29,000 to-à 30,000	89,070	2,627,386	1,915,464	471,319	44,335	1,307,180	936,102	231,860
30,000 to-à 32,500	188,709	5,888,885	4,359,668	1,100,830	98,263	3,067,576	2,226,721	558,921
32,500 to-à 35,000	148,323	4,993,539	3,731,805	959,062	86,030	2,897,546	2,122,406	550,369
35,000 to-à 37,500	101,482	3,672,764	2,767,867	710,169	63,484	2,296,889	1,704,857	450,716
37,500 to-à 40,000	84,085	3,250,576	2,477,383	646,329	53,873	2,084,734	1,567,444	420,376
40,000 to-à 45,000	107,603	4,547,860	3,505,052	937,677	71,006	2,997,781	2,276,549	610,903
45,000 to-à 50,000	67,122	3,176,647	2,498,306	670,063	42,057	1,986,319	1,532,098	425,738
50,000 to-à 60,000	69,824	3,796,941	3,030,366	798,970	45,015	2,446,571	1,933,721	534,610
60,000 to-à 70,000	36,412	2,345,737	1,896,439	527,213	23,290	1,504,098	1,202,015	327,987
70,000 to-à 80,000	20,387	1,520,335	1,225,547	355,255	12,840	958,380	766,118	222,324
80,000 to-à 90,000	12,192	1,030,569	820,405	252,134	8,106	685,922	543,103	173,561
90,000 to-à 100,000	8,915	844,546	674,255	213,728	5,702	540,442	420,836	140,080
100,000 to-à 125,000	12,243	1,357,499	1,081,601	353,532	8,297	922,659	720,776	251,430
125,000 to-à 150,000	6,355	863,865	675,263	235,272	3,816	519,271	401,832	148,431
150,000 to-à 200,000	6,157	1,064,520	820,802	306,466	3,465	594,224	434,204	178,296
200,000 to-à 250,000	2,998	665,544	506,521	190,255	1,347	299,752	215,489	94,371
250,000 and over-*et plus*	5,427	2,950,562	2,030,740	893,364	2,110	1,017,201	661,785	340,973
TOTAL	10,596,193	142,183,092	88,731,646	20,486,525	1,788,846	46,044,074	31,890,295	8,290,180

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU

ANNÉE D'IMPOSITION 1982 (*En milliers de dollars*)

TAXED AS MARRIED-*CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS*

	WITH NO DEPENDANT *SANS PERSONNE À CHARGE*				WITH ONE DEPENDANT *AVEC 1 PERSONNE À CHARGE*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
		$	$	$		$	$	$
Under *Moins de* $ 3,000	53,189	12,525	73		23,753	2,919-	120	
$ 3,000 to-à 3,250	4,140	12,924			1,535	4,785	14	1
3,250 to-à 3,500	3,257	10,948	18		966	3,297	3	
3,500 to-à 3,750	4,246	15,423	80		1,024	3,685	29	
3,750 to-à 4,000	3,100	12,006	30	4	1,800	6,981	120	2
4,000 to-à 4,250	4,907	20,248	59	3	1,819	7,512		
4,250 to-à 4,500	4,415	19,412	30		1,429	6,288	2	
4,500 to-à 4,750	5,534	25,581	61	1	1,443	6,722	23	1
4,750 to-à 5,000	5,304	25,951	26		1,212	5,946		
5,000 to-à 5,500	10,544	55,228	97		4,550	23,922	62	3
5,500 to-à 6,000	12,180	70,310	1,315	40	3,863	22,193	157	12
6,000 to-à 6,500	16,916	105,605	2,461	36	5,152	32,212	904	
6,500 to-à 7,000	17,330	117,163	2,251	45	3,716	25,113	372	3
7,000 to-à 7,500	20,046	145,639	5,165	102	5,766	41,990	2,195	82
7,500 to-à 8,000	17,683	137,131	9,202	189	7,592	58,686	1,709	42
8,000 to-à 8,500	18,240	150,510	14,573	367	6,911	57,068	4,888	82
8,500 to-à 9,000	21,491	188,698	22,816	554	7,399	64,766	6,717	122
9,000 to-à 9,500	22,645	209,492	34,651	1,392	7,711	71,321	10,709	195
9,500 to-à 10,000	22,777	222,695	38,946	1,951	7,213	70,212	12,616	375
10,000 to-à 10,500	21,329	218,333	41,936	2,328	8,230	84,695	17,909	902
10,500 to-à 11,000	20,660	222,128	50,770	4,141	7,761	83,537	19,686	971
11,000 to-à 11,500	20,608	231,860	61,335	5,661	8,636	97,139	24,811	1,922
11,500 to-à 12,000	20,575	242,016	67,435	6,765	9,814	115,265	35,560	3,329
12,000 to-à 12,500	16,871	206,430	60,051	6,550	10,630	129,911	41,112	4,331
12,500 to-à 13,000	20,812	265,154	86,531	10,281	8,928	113,936	37,143	4,286
13,000 to-à 13,500	16,622	220,103	72,874	8,981	8,752	115,709	40,503	4,998
13,500 to-à 14,000	21,858	300,335	111,241	15,379	8,200	112,565	42,342	5,631
14,000 to-à 14,500	18,695	266,238	104,046	15,464	7,548	107,466	41,201	5,609
14,500 to-à 15,000	18,961	279,319	115,220	18,062	9,744	143,761	60,317	9,169
15,000 to-à 15,500	20,030	305,259	130,019	20,547	10,309	157,049	66,812	10,592
15,500 to-à 16,000	18,366	288,999	127,388	20,893	9,129	143,882	60,419	9,430
16,000 to-à 16,500	19,957	324,423	150,661	25,176	9,358	152,174	67,687	11,247
16,500 to-à 17,000	18,585	311,398	143,077	24,621	10,072	168,686	78,070	13,559
17,000 to-à 17,500	18,489	318,746	152,582	27,611	7,982	137,625	62,434	10,587
17,500 to-à 18,000	15,776	279,825	136,166	24,977	8,135	144,469	69,829	12,293
18,000 to-à 18,500	17,888	326,534	164,468	29,964	9,054	165,389	82,779	14,559
18,500 to-à 19,000	18,240	342,244	173,676	32,530	9,500	178,136	90,705	17,613
19,000 to-à 19,500	16,409	315,576	166,242	32,099	9,555	183,904	95,518	17,987
19,500 to-à 20,000	17,781	351,225	185,780	35,247	11,780	232,577	120,734	23,283
20,000 to-à 21,000	31,481	645,036	352,955	69,942	19,899	407,549	221,098	43,646
21,000 to-à 22,000	31,313	672,287	380,559	75,786	19,024	408,923	228,438	44,688
22,000 to-à 23,000	30,377	682,990	395,719	81,649	18,125	407,997	232,412	47,278
23,000 to-à 24,000	29,627	696,117	413,183	87,011	18,453	433,662	253,984	53,709
24,000 to-à 25,000	27,070	663,255	399,698	84,957	18,437	451,811	265,930	54,900
25,000 to-à 26,000	26,075	664,653	410,260	90,921	20,324	518,424	313,174	67,778
26,000 to-à 27,000	25,063	664,638	414,129	91,613	16,967	449,792	277,219	60,817
27,000 to-à 28,000	23,793	654,187	414,638	95,851	17,199	472,968	295,399	65,167
28,000 to-à 29,000	20,743	591,258	376,983	86,645	17,832	508,050	320,833	73,889
29,000 to-à 30,000	20,326	599,231	384,282	88,642	13,711	404,078	259,194	58,686
30,000 to-à 32,500	42,014	1,309,571	862,459	206,939	33,287	1,037,715	684,224	162,882
32,500 to-à 35,000	32,573	1,097,868	744,463	184,159	24,958	840,157	564,118	138,563
35,000 to-à 37,500	27,073	980,225	676,252	170,850	19,325	699,295	483,505	122,574
37,500 to-à 40,000	21,799	845,368	587,451	154,408	14,044	543,678	381,805	99,603
40,000 to-à 45,000	28,375	1,198,543	857,930	232,369	23,960	1,010,075	718,405	192,473
45,000 to-à 50,000	18,982	899,882	653,634	186,756	14,160	669,254	488,046	137,214
50,000 to-à 60,000	20,425	1,111,829	834,034	242,087	13,869	753,801	567,749	166,446
60,000 to-à 70,000	8,568	551,312	421,293	128,179	5,437	348,907	268,545	82,033
70,000 to-à 80,000	4,924	367,784	284,768	93,409	2,848	212,954	161,342	51,395
80,000 to-à 90,000	2,936	248,402	191,045	62,887	1,770	149,642	115,326	37,988
90,000 to-à 100,000	1,790	169,604	130,903	46,127	940	89,389	69,177	25,325
100,000 to-à 125,000	2,325	258,561	201,573	74,041	1,279	141,779	106,138	38,254
125,000 to-à 150,000	870	117,622	92,145	33,496	827	112,010	83,191	32,885
150,000 to-à 200,000	960	162,666	124,036	51,124	700	118,440	88,791	35,136
200,000 to-à 250,000	350	78,844	55,990	25,324	258	56,530	44,998	17,603
250,000 and over-*et plus*	571	266,568	174,006	78,667	270	132,701	74,911	42,141
TOTAL	1,126,857	23,371,937	13,267,743	3,195,804	615,872	14,657,234	8,764,161	2,136,290

TABLE 6 (CONTINUED)

ALL RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS MARRIED - *CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS*

	WITH 2 DEPENDANTS *AVEC 2 PERSONNES À CHARGE*				WITH 3 DEPENDANTS *AVEC 3 PERSONNES À CHARGE*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
		$	$	$		$	$	$
Under *Moins de* $ 3,000	17,495	12,372-	23		8,110	7,845-	1	
$ 3,000 to-à 3,250	1,694	5,263			613	1,898		
3,250 to-à 3,500	805	2,714			506	1,702		
3,500 to-à 3,750	1,258	4,563	38	3	136	495		
3,750 to-à 4,000	674	2,611	4		388	1,507		
4,000 to-à 4,250	1,103	4,528	107	2	337	1,384		
4,250 to-à 4,500	1,245	5,442	41	2	422	1,817	1	
4,500 to-à 4,750	1,855	8,551	18		288	1,329		
4,750 to-à 5,000	1,051	5,108			435	2,125		
5,000 to-à 5,500	1,706	9,041			743	3,884		
5,500 to-à 6,000	2,648	15,312	148	5	1,185	6,886	22	
6,000 to-à 6,500	3,256	20,362	347	38	1,553	9,693	29	3
6,500 to-à 7,000	4,066	27,624	1,155	125	1,630	11,010	18	
7,000 to-à 7,500	3,332	24,120	541	10	1,901	13,792	233	1
7,500 to-à 8,000	4,851	37,558	784	25	1,543	11,938	196	11
8,000 to-à 8,500	4,150	34,141	1,366	38	2,840	23,535	819	4
8,500 to-à 9,000	4,982	43,624	3,465	39	2,257	19,882	902	10
9,000 to-à 9,500	5,851	54,211	5,828	82	2,561	23,760	534	13
9,500 to-à 10,000	6,339	61,829	7,312	108	3,032	29,655	1,697	20
10,000 to-à 10,500	8,076	82,945	13,673	244	2,620	26,792	3,109	71
10,500 to-à 11,000	7,934	85,261	17,021	616	3,296	35,456	5,023	175
11,000 to-à 11,500	7,173	80,776	18,033	904	3,800	42,584	8,165	381
11,500 to-à 12,000	9,162	107,518	27,729	1,769	3,295	38,894	8,483	461
12,000 to-à 12,500	7,247	88,797	24,896	2,003	4,470	54,787	11,817	482
12,500 to-à 13,000	7,496	95,442	27,859	2,571	3,620	46,130	11,144	703
13,000 to-à 13,500	6,561	86,864	26,488	2,737	3,972	52,687	13,443	1,169
13,500 to-à 14,000	8,595	118,033	39,786	4,767	3,706	51,106	14,407	1,231
14,000 to-à 14,500	6,456	92,001	33,871	4,233	2,428	34,662	11,293	1,426
14,500 to-à 15,000	7,859	116,057	43,641	5,493	3,241	47,746	14,460	1,440
15,000 to-à 15,500	7,925	120,964	48,339	6,962	3,934	60,000	22,035	2,877
15,500 to-à 16,000	6,730	105,938	43,091	6,531	3,402	53,525	19,465	2,668
16,000 to-à 16,500	9,271	150,637	62,449	9,940	2,989	48,646	17,881	2,532
16,500 to-à 17,000	8,713	145,940	65,038	10,030	3,234	54,158	21,737	3,176
17,000 to-à 17,500	8,014	138,216	61,276	10,276	3,265	56,320	22,582	3,712
17,500 to-à 18,000	8,926	158,349	73,428	12,440	3,751	66,473	27,053	4,318
18,000 to-à 18,500	9,517	173,670	82,139	14,531	3,564	64,894	26,834	4,509
18,500 to-à 19,000	7,644	143,088	68,471	12,216	3,746	70,260	31,160	5,684
19,000 to-à 19,500	9,511	182,815	90,329	16,776	5,113	98,481	45,896	8,389
19,500 to-à 20,000	8,636	170,469	86,882	16,272	3,826	75,512	34,852	6,533
20,000 to-à 21,000	18,874	386,324	198,498	37,689	7,468	153,086	73,909	13,285
21,000 to-à 22,000	21,308	457,978	242,907	47,439	8,478	182,718	90,799	17,336
22,000 to-à 23,000	20,096	452,477	249,506	48,024	5,916	133,325	69,893	13,170
23,000 to-à 24,000	22,090	519,778	293,915	60,968	7,146	168,031	88,355	17,721
24,000 to-à 25,000	20,501	502,338	291,621	61,198	6,909	169,435	92,685	18,440
25,000 to-à 26,000	20,148	514,466	300,966	63,202	7,573	192,920	108,524	23,289
26,000 to-à 27,000	21,896	580,140	351,391	77,831	9,139	242,138	137,225	29,638
27,000 to-à 28,000	23,151	636,621	391,267	85,070	8,584	236,368	138,252	30,557
28,000 to-à 29,000	22,398	638,134	399,219	90,304	8,657	246,409	148,887	33,414
29,000 to-à 30,000	19,059	562,317	356,179	82,241	8,523	251,208	153,535	35,057
30,000 to-à 32,500	48,803	1,525,010	989,323	235,202	18,825	587,532	364,972	84,387
32,500 to-à 35,000	40,677	1,370,713	917,837	225,730	15,848	533,917	346,683	85,701
35,000 to-à 37,500	33,268	1,203,136	825,624	210,569	14,035	508,284	337,057	84,510
37,500 to-à 40,000	27,801	1,077,186	748,229	196,050	10,465	404,898	275,277	70,709
40,000 to-à 45,000	34,741	1,469,047	1,038,561	278,175	17,210	729,765	506,209	135,080
45,000 to-à 50,000	21,956	1,038,565	748,126	210,459	10,475	495,380	351,387	95,863
50,000 to-à 60,000	19,576	1,061,496	790,585	232,412	9,616	523,489	388,195	113,679
60,000 to-à 70,000	9,515	612,958	473,440	146,214	4,668	299,871	227,291	69,415
70,000 to-à 80,000	4,392	326,495	253,773	82,684	2,291	171,372	131,868	42,863
80,000 to-à 90,000	2,681	227,042	177,154	61,482	1,545	130,555	98,916	33,758
90,000 to-à 100,000	1,760	166,284	128,682	45,342	1,010	95,694	74,511	25,903
100,000 to-à 125,000	2,133	236,147	176,538	64,486	1,240	137,009	106,069	38,788
125,000 to-à 150,000	772	105,309	82,388	32,240	530	71,619	50,881	21,993
150,000 to-à 200,000	790	134,474	92,545	42,335	360	60,800	43,134	18,057
200,000 to-à 250,000	260	56,563	40,716	18,067	121	27,030	19,990	10,085
250,000 and over-*et plus*	360	152,821	100,418	53,269	191	80,555	46,787	27,191
TOTAL	688,807	18,811,832	11,635,022	2,930,467	288,569	8,070,967	4,846,580	1,241,889

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

TAXED AS MARRIED - *CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS*

	WITH 4 DEPENDANTS *AVEC 4 PERSONNES À CHARGE*				WITH 5 OR MORE DEPENDANTS *AVEC 5 PERSONNES À CHARGE OU PLUS*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
		$	$	$		$	$	$
Under *Moins de* $ 3,000	2,414	4,131-			2,378	641	69	1
$ 3,000 to-à 3,250	281	901	1		23	73		
3,250 to-à 3,500	188	645			74	250		
3,500 to-à 3,750	62	225			36	129		
3,750 to-à 4,000	310	1,233						
4,000 to-à 4,250	19	80	20	1	18	75		
4,250 to-à 4,500	119	519			252	1,102		
4,500 to-à 4,750	273	1,286			191	881		
4,750 to-à 5,000	208	1,004			357	1,752		
5,000 to-à 5,500	143	739	15		36	191		
5,500 to-à 6,000	606	3,476			168	938		
6,000 to-à 6,500	672	4,217			330	2,045		
6,500 to-à 7,000	541	3,683			450	3,052		
7,000 to-à 7,500	668	4,852			106	754	6	
7,500 to-à 8,000	597	4,602	50	9	121	943	7	1
8,000 to-à 8,500	506	4,200	60	12	247	2,037		
8,500 to-à 9,000	928	8,045	3		342	3,007		
9,000 to-à 9,500	454	4,203	231	3	162	1,495	27	
9,500 to-à 10,000	555	5,395	77		346	3,405	18	1
10,000 to-à 10,500	1,172	12,038	737	19	380	3,938	282	
10,500 to-à 11,000	1,013	10,934	803	4	317	3,413	83	
11,000 to-à 11,500	921	10,356	1,549	14	738	8,296	355	4
11,500 to-à 12,000	1,108	13,018	1,710	26	475	5,601	956	126
12,000 to-à 12,500	2,216	27,061	4,867	182	362	4,446	272	4
12,500 to-à 13,000	1,020	12,944	2,100	90	916	11,656	1,220	47
13,000 to-à 13,500	1,106	14,659	2,921	112	310	4,107	628	15
13,500 to-à 14,000	897	12,316	3,072	212	850	11,725	2,063	137
14,000 to-à 14,500	710	10,143	2,700	226	799	11,378	2,520	173
14,500 to-à 15,000	1,481	21,795	6,422	583	561	8,273	1,647	98
15,000 to-à 15,500	1,055	16,149	4,978	563	491	7,492	1,856	148
15,500 to-à 16,000	1,298	20,505	6,362	872	463	7,227	1,766	180
16,000 to-à 16,500	1,173	19,089	6,824	846	641	10,429	2,755	281
16,500 to-à 17,000	1,075	17,914	6,545	889	283	4,741	1,167	94
17,000 to-à 17,500	1,136	19,631	7,233	1,070	1,129	19,452	5,091	545
17,500 to-à 18,000	1,279	22,754	7,929	1,162	422	7,525	2,249	274
18,000 to-à 18,500	1,331	24,169	9,257	1,218	312	5,710	2,013	270
18,500 to-à 19,000	2,192	41,105	16,824	2,629	299	5,595	2,006	291
19,000 to-à 19,500	774	14,879	5,540	839	266	5,087	1,809	302
19,500 to-à 20,000	1,160	22,834	10,099	1,748	640	12,597	4,940	795
20,000 to-à 21,000	2,126	43,628	19,433	3,429	852	17,521	6,887	952
21,000 to-à 22,000	2,951	63,466	29,656	5,070	1,001	21,420	8,735	1,416
22,000 to-à 23,000	2,464	55,425	26,878	4,931	1,249	27,995	12,328	2,058
23,000 to-à 24,000	1,805	42,333	21,146	4,310	589	13,853	6,203	1,240
24,000 to-à 25,000	2,671	65,499	33,392	6,884	698	17,126	8,357	1,405
25,000 to-à 26,000	1,795	45,800	23,328	4,859	390	9,962	4,591	953
26,000 to-à 27,000	1,872	49,608	27,630	6,060	1,207	31,986	14,658	2,742
27,000 to-à 28,000	2,491	68,682	38,769	8,498	624	17,199	9,108	2,031
28,000 to-à 29,000	2,056	58,529	33,718	7,770	1,044	29,780	15,777	3,469
29,000 to-à 30,000	2,300	67,867	40,244	8,834	638	18,789	10,095	2,041
30,000 to-à 32,500	4,792	149,797	90,711	21,622	1,336	42,025	22,986	5,399
32,500 to-à 35,000	3,936	132,571	83,554	20,050	1,247	42,186	23,874	5,555
35,000 to-à 37,500	3,968	143,725	92,609	23,774	879	32,010	18,650	4,268
37,500 to-à 40,000	2,794	107,449	70,042	18,802	840	32,613	19,066	4,623
40,000 to-à 45,000	3,763	159,212	108,337	28,204	1,110	46,916	29,726	7,783
45,000 to-à 50,000	2,409	113,567	77,859	20,306	624	29,425	19,810	5,340
50,000 to-à 60,000	2,247	123,338	86,708	24,546	959	52,553	37,067	10,319
60,000 to-à 70,000	1,060	67,876	51,543	15,614	440	27,990	18,918	5,948
70,000 to-à 80,000	528	39,790	29,998	9,716	170	12,748	9,315	3,115
80,000 to-à 90,000	410	34,338	25,259	8,747	150	12,579	9,240	3,186
90,000 to-à 100,000	228	21,695	16,806	6,376	100	9,123	6,581	2,021
100,000 to-à 125,000	440	48,903	35,782	12,967	28	3,178	2,616	862
125,000 to-à 150,000	138	18,974	13,200	5,697	28	3,672	2,720	1,132
150,000 to-à 200,000	170	29,062	20,248	9,424	44	7,831	5,799	2,283
200,000 to-à 250,000	40	8,417	5,552	2,675				
250,000 and over-*et plus*	50	30,670	21,517	11,139	20	7,047	3,627	1,473
TOTAL	83,159	2,199,688	1,232,849	313,630	32,560	750,599	363,378	85,842

TABLE 6A

TAXABLE RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS SINGLE-*CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBATAIRES*

	WITH NO DEPENDANT *SANS PERSONNE À CHARGE*				WITH ONE OR MORE DEPENDANTS *COMPTANT UNE OU PLUSIEURS PERSONNES À CHARGE*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Under *Moins de* $1,500	964	$ 672	$ 658	$ 10		$	$	$
$ 1,500 to-à 1,750	248	399	374	5				
1,750 to-à 2,000	74	136	121	4				
2,000 to-à 2,250	180	383	342	16				
2,250 to-à 2,500	116	277	257	13				
2,500 to-à 2,750	165	432	380	29				
2,750 to-à 3,000	145	416	368	33	15	43	32	1
3,000 to-à 3,250	242	754	649	59				
3,250 to-à 3,500	185	624	523	53				
3,500 to-à 3,750	245	893	482	45				
3,750 to-à 4,000	3,275	12,737	2,071	192				
4,000 to-à 4,250	5,785	23,897	2,255	112	14	57	31	2
4,250 to-à 4,500	5,302	23,215	3,842	256	14	63		
4,500 to-à 4,750	5,426	25,145	4,699	207	226	1,043	27	1
4,750 to-à 5,000	6,028	29,426	5,713	254	333	1,613	499	34
5,000 to-à 5,500	14,368	75,156	21,115	1,250	784	4,152	435	13
5,500 to-à 6,000	43,438	253,553	85,270	3,129	802	4,593	842	28
6,000 to-à 6,500	116,292	726,057	263,303	13,728	1,569	9,840	2,405	106
6,500 to-à 7,000	148,367	1,003,863	391,029	29,258	4,724	32,012	9,592	419
7,000 to-à 7,500	165,169	1,196,393	489,508	45,831	6,705	48,566	15,676	991
7,500 to-à 8,000	162,751	1,261,687	546,452	59,867	9,317	72,231	24,380	1,926
8,000 to-à 8,500	167,440	1,381,932	632,005	76,100	11,952	98,753	35,533	3,233
8,500 to-à 9,000	164,220	1,436,598	669,583	87,692	13,133	115,427	42,502	4,184
9,000 to-à 9,500	178,337	1,647,977	783,589	108,348	16,220	150,216	58,250	6,559
9,500 to-à 10,000	181,732	1,771,654	874,201	126,868	13,164	128,121	54,865	6,726
10,000 to-à 10,500	183,856	1,882,987	949,697	147,265	14,741	151,513	66,435	8,924
10,500 to-à 11,000	169,409	1,820,222	940,314	149,475	16,393	176,462	79,820	11,257
11,000 to-à 11,500	181,011	2,036,781	1,080,419	179,101	19,872	223,439	103,685	15,409
11,500 to-à 12,000	161,493	1,897,310	1,027,165	175,659	18,560	217,718	106,153	16,745
12,000 to-à 12,500	168,752	2,065,668	1,155,534	204,672	17,566	215,202	107,935	18,225
12,500 to-à 13,000	162,392	2,070,568	1,179,101	211,853	18,659	238,045	124,638	20,722
13,000 to-à 13,500	164,531	2,180,421	1,275,578	236,005	20,950	277,596	146,946	25,518
13,500 to-à 14,000	155,088	2,131,463	1,262,076	239,149	20,575	282,771	154,744	28,328
14,000 to-à 14,500	158,104	2,252,241	1,364,924	263,936	19,923	283,675	153,270	28,077
14,500 to-à 15,000	159,977	2,359,743	1,448,629	284,098	24,502	361,472	201,320	37,809
15,000 to-à 15,500	147,366	2,246,505	1,379,764	271,774	23,180	353,378	202,584	39,305
15,500 to-à 16,000	143,291	2,256,104	1,413,223	283,981	23,389	368,742	210,158	40,610
16,000 to-à 16,500	135,006	2,192,934	1,390,845	282,246	26,756	435,364	255,342	50,608
16,500 to-à 17,000	138,461	2,318,971	1,482,515	305,980	26,705	447,519	265,278	52,989
17,000 to-à 17,500	131,722	2,271,551	1,469,334	304,414	24,148	416,702	253,874	50,719
17,500 to-à 18,000	122,588	2,175,315	1,411,923	295,784	24,880	441,706	266,272	54,693
18,000 to-à 18,500	118,603	2,163,416	1,417,156	297,641	24,844	453,487	280,857	57,473
18,500 to-à 19,000	112,659	2,112,648	1,402,385	301,871	27,119	508,444	316,052	65,859
19,000 to-à 19,500	112,104	2,157,912	1,443,626	310,607	24,646	474,266	298,155	64,218
19,500 to-à 20,000	106,374	2,100,847	1,410,900	307,782	25,285	499,460	316,280	67,130
20,000 to-à 21,000	194,271	3,981,940	2,718,501	597,796	56,817	1,164,851	758,364	165,510
21,000 to-à 22,000	181,758	3,907,019	2,700,345	603,461	54,692	1,175,993	776,632	171,545
22,000 to-à 23,000	170,706	3,838,924	2,673,894	606,192	55,283	1,242,929	823,854	183,740
23,000 to-à 24,000	154,095	3,620,259	2,556,833	586,996	55,224	1,298,039	878,895	202,079
24,000 to-à 25,000	149,874	3,670,234	2,601,169	609,429	54,775	1,342,164	922,307	213,247
25,000 to-à 26,000	134,984	3,440,767	2,460,459	580,167	54,086	1,378,996	954,270	224,779
26,000 to-à 27,000	128,563	3,405,806	2,458,627	587,323	51,025	1,352,045	945,132	227,892
27,000 to-à 28,000	114,755	3,153,886	2,287,637	553,708	46,990	1,292,276	905,554	220,685
28,000 to-à 29,000	104,747	2,983,304	2,176,519	533,166	47,938	1,366,274	977,424	240,911
29,000 to-à 30,000	88,229	2,602,560	1,904,216	471,319	44,171	1,302,352	933,051	231,860
30,000 to-à 32,500	186,457	5,818,706	4,326,909	1,100,830	97,888	3,055,831	2,219,904	558,921
32,500 to-à 35,000	146,534	4,933,316	3,703,047	959,062	85,684	2,885,882	2,115,031	550,369
35,000 to-à 37,500	99,623	3,605,600	2,730,930	710,169	63,207	2,286,788	1,697,500	450,716
37,500 to-à 40,000	82,679	3,196,233	2,447,975	646,329	53,562	2,072,702	1,558,701	420,376
40,000 to-à 45,000	105,701	4,467,507	3,462,604	937,677	70,554	2,978,647	2,262,693	610,903
45,000 to-à 50,000	65,658	3,107,882	2,453,433	670,063	41,749	1,971,672	1,521,366	425,738
50,000 to-à 60,000	68,129	3,705,531	2,966,352	798,970	44,502	2,418,521	1,912,236	534,610
60,000 to-à 70,000	35,924	2,314,062	1,879,494	527,213	23,094	1,491,686	1,193,234	327,987
70,000 to-à 80,000	20,154	1,502,812	1,218,336	355,255	12,752	951,774	762,406	222,324
80,000 to-à 90,000	11,966	1,011,517	813,764	252,134	8,063	682,199	541,457	173,561
90,000 to-à 100,000	8,797	833,424	670,257	213,728	5,664	536,815	418,975	140,080
100,000 to-à 125,000	12,094	1,341,211	1,076,883	353,532	8,229	915,181	718,089	251,430
125,000 to-à 150,000	6,222	845,657	670,529	235,272	3,788	515,315	399,700	148,431
150,000 to-à 200,000	6,066	1,048,788	815,721	306,466	3,454	592,393	433,745	178,296
200,000 to-à 250,000	2,950	654,855	503,255	190,255	1,328	295,645	214,522	94,371
250,000 and over-*et plus*	5,324	2,873,436	2,019,131	893,364	2,100	1,012,940	660,169	340,973
TOTAL	6,589,541	129,433,116	86,980,718	20,486,525	1,568,301	45,073,657	31,660,116	8,290,180

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

TAXED AS MARRIED-*CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS*

	WITH NO DEPENDANT *SANS PERSONNE À CHARGE*				WITH ONE DEPENDANT *AVEC 1 PERSONNE À CHARGE*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Under *Moins de* $ 3,000		$	$	$		$	$	$
$ 3,000 to-à 3,250								
3,250 to-à 3,500								
3,500 to-à 3,750								
3,750 to-à 4,000	10	38	30	4				
4,000 to-à 4,250								
4,250 to-à 4,500								
4,500 to-à 4,750	41	192	37	1	10	45	23	1
4,750 to-à 5,000	12	58	8					
5,000 to-à 5,500	164	848	24		17	90	25	3
5,500 to-à 6,000	315	1,862	695	40	43	238	144	12
6,000 to-à 6,500	412	2,552	892	36	26	165	12	
6,500 to-à 7,000	608	4,133	899	45	104	694	121	3
7,000 to-à 7,500	1,099	8,052	1,621	102	542	3,942	1,224	82
7,500 to-à 8,000	2,022	15,689	3,392	189	580	4,517	653	42
8,000 to-à 8,500	2,112	17,359	4,543	367	766	6,270	1,244	82
8,500 to-à 9,000	3,367	29,505	7,879	554	1,136	9,990	2,125	122
9,000 to-à 9,500	7,343	68,209	19,135	1,392	1,675	15,460	3,418	195
9,500 to-à 10,000	9,734	95,243	25,951	1,951	2,680	26,044	6,220	375
10,000 to-à 10,500	10,663	109,450	31,291	2,328	4,270	44,017	11,005	902
10,500 to-à 11,000	11,474	123,385	41,726	4,141	3,999	43,111	12,436	971
11,000 to-à 11,500	14,219	159,908	53,394	5,661	6,260	70,506	21,081	1,922
11,500 to-à 12,000	14,360	168,797	58,882	6,765	8,244	96,900	32,212	3,329
12,000 to-à 12,500	12,515	153,014	53,394	6,550	9,217	112,614	38,598	4,331
12,500 to-à 13,000	17,639	224,697	81,465	10,281	8,144	103,962	35,663	4,286
13,000 to-à 13,500	14,265	188,907	68,544	8,981	8,011	105,908	39,219	4,998
13,500 to-à 14,000	19,862	272,937	107,429	15,379	7,758	106,483	41,309	5,631
14,000 to-à 14,500	17,591	250,533	101,694	15,464	7,201	102,527	40,319	5,609
14,500 to-à 15,000	18,134	267,152	113,579	18,062	9,495	140,085	59,845	9,169
15,000 to-à 15,500	19,494	297,095	128,900	20,547	10,044	152,998	66,123	10,592
15,500 to-à 16,000	17,863	281,092	126,195	20,893	8,952	141,102	59,878	9,430
16,000 to-à 16,500	19,625	319,031	149,895	25,176	9,100	147,994	67,023	11,247
16,500 to-à 17,000	18,186	304,734	141,851	24,621	9,936	166,412	77,655	13,559
17,000 to-à 17,500	18,211	313,949	151,429	27,611	7,849	135,332	62,013	10,587
17,500 to-à 18,000	15,384	272,881	135,457	24,977	8,005	142,158	69,391	12,293
18,000 to-à 18,500	17,676	322,665	163,514	29,964	8,914	162,833	82,166	14,559
18,500 to-à 19,000	18,094	339,507	173,094	32,530	9,404	176,338	90,306	17,613
19,000 to-à 19,500	16,273	312,951	165,663	32,099	9,470	182,268	95,038	17,987
19,500 to-à 20,000	17,623	348,105	184,722	35,247	11,719	231,375	120,509	23,283
20,000 to-à 21,000	31,221	639,717	351,266	69,942	19,735	404,190	220,449	43,646
21,000 to-à 22,000	31,144	668,663	379,402	75,786	18,907	406,418	227,871	44,688
22,000 to-à 23,000	30,251	680,146	394,873	81,649	18,032	405,904	231,895	47,278
23,000 to-à 24,000	29,310	688,643	411,742	87,011	18,342	431,053	253,143	53,709
24,000 to-à 25,000	26,930	659,831	398,410	84,957	18,317	448,871	264,875	54,900
25,000 to-à 26,000	25,914	660,558	408,587	90,921	20,227	515,955	312,336	67,778
26,000 to-à 27,000	24,922	660,907	412,795	91,613	16,890	447,745	276,436	60,817
27,000 to-à 28,000	23,643	650,060	413,043	95,851	17,136	471,226	294,658	65,167
28,000 to-à 29,000	20,648	588,558	375,647	86,645	17,726	505,024	319,563	73,889
29,000 to-à 30,000	20,220	596,102	383,153	88,642	13,656	402,457	258,628	58,686
30,000 to-à 32,500	41,800	1,302,900	859,145	206,939	33,190	1,034,703	682,724	162,882
32,500 to-à 35,000	32,355	1,090,527	740,782	184,159	24,866	837,046	562,584	138,563
35,000 to-à 37,500	26,912	974,380	673,084	170,850	19,255	696,759	482,177	122,574
37,500 to-à 40,000	21,689	841,117	584,791	154,408	13,927	539,155	379,064	99,603
40,000 to-à 45,000	28,149	1,189,014	852,364	232,369	23,816	1,003,936	714,370	192,473
45,000 to-à 50,000	18,847	893,529	649,441	186,756	14,064	664,741	485,287	137,214
50,000 to-à 60,000	20,254	1,102,533	828,330	242,087	13,729	746,259	562,576	166,446
60,000 to-à 70,000	8,509	547,463	418,735	128,179	5,395	346,185	266,692	82,033
70,000 to-à 80,000	4,895	365,613	284,078	93,409	2,822	211,030	160,864	51,395
80,000 to-à 90,000	2,917	246,797	190,558	62,887	1,760	148,962	115,111	37,988
90,000 to-à 100,000	1,780	168,750	130,502	46,127	940	89,108	69,029	25,325
100,000 to-à 125,000	2,293	254,968	199,258	74,041	1,264	140,120	105,384	38,254
125,000 to-à 150,000	860	116,839	91,761	33,496	806	109,210	81,740	32,885
150,000 to-à 200,000	950	161,301	123,409	51,124	700	118,267	88,736	35,136
200,000 to-à 250,000	350	78,142	55,863	25,324	258	56,530	44,998	17,603
250,000 and over-*et plus*	557	255,654	169,930	78,667	260	127,499	73,352	42,141
TOTAL	833,736	21,357,320	13,078,220	3,195,804	509,603	13,940,785	8,671,577	2,136,290

TABLE 6A (CONTINUED)

TAXABLE RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS MARRIED - *CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS*

	WITH 2 DEPENDANTS *AVEC 2 PERSONNES À CHARGE*				WITH 3 DEPENDANTS *AVEC 3 PERSONNES À CHARGE*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Under *Moins de* $ 3,000		$	$	$		$	$	$
$ 3,000 to-à 3,250								
3,250 to-à 3,500								
3,500 to-à 3,750	17	62	37	3				
3,750 to-à 4,000								
4,000 to-à 4,250	40	161	94	2				
4,250 to-à 4,500	14	61	41	2				
4,500 to-à 4,750								
4,750 to-à 5,000								
5,000 to-à 5,500								
5,500 to-à 6,000	20	114	35	5				
6,000 to-à 6,500	138	870	306	38	16	99	29	3
6,500 to-à 7,000	327	2,244	1,027	125	46	313	11	
7,000 to-à 7,500	39	285	88	10	20	142	20	1
7,500 to-à 8,000	307	2,391	588	25	105	833	195	11
8,000 to-à 8,500	404	3,329	699	38	35	290	78	4
8,500 to-à 9,000	577	5,046	623	39	295	2,612	512	10
9,000 to-à 9,500	1,140	10,566	2,492	82	362	3,364	315	13
9,500 to-à 10,000	1,035	10,102	1,936	108	367	3,609	485	20
10,000 to-à 10,500	1,722	17,819	4,045	244	464	4,734	992	71
10,500 to-à 11,000	3,027	32,574	8,154	616	943	10,154	2,460	175
11,000 to-à 11,500	3,547	39,918	11,124	904	1,421	16,042	4,387	381
11,500 to-à 12,000	6,693	78,582	21,989	1,769	1,779	21,091	5,185	461
12,000 to-à 12,500	5,658	69,391	20,915	2,003	2,279	27,951	6,747	482
12,500 to-à 13,000	6,333	80,649	25,886	2,571	2,415	30,782	8,447	703
13,000 to-à 13,500	5,675	75,166	24,640	2,737	2,839	37,736	11,323	1,169
13,500 to-à 14,000	7,976	109,561	38,758	4,767	3,123	43,095	12,857	1,231
14,000 to-à 14,500	6,063	86,406	33,064	4,233	2,055	29,348	10,238	1,426
14,500 to-à 15,000	7,523	111,099	42,919	5,493	2,836	41,757	13,676	1,440
15,000 to-à 15,500	7,650	116,762	47,421	6,962	3,724	56,799	21,413	2,877
15,500 to-à 16,000	6,442	101,412	42,268	6,531	3,189	50,177	18,687	2,668
16,000 to-à 16,500	8,765	142,443	61,415	9,940	2,851	46,399	17,590	2,532
16,500 to-à 17,000	8,537	142,991	64,373	10,030	3,103	51,961	21,373	3,176
17,000 to-à 17,500	7,850	135,395	60,696	10,276	3,020	52,117	21,943	3,712
17,500 to-à 18,000	8,727	154,819	72,755	12,440	3,592	63,647	26,366	4,318
18,000 to-à 18,500	9,376	171,093	81,601	14,531	3,283	59,793	26,443	4,509
18,500 to-à 19,000	7,507	140,517	67,916	12,216	3,631	68,099	30,648	5,684
19,000 to-à 19,500	9,379	180,275	89,682	16,776	5,017	96,638	45,575	8,389
19,500 to-à 20,000	8,518	168,136	86,318	16,272	3,718	73,384	34,246	6,533
20,000 to-à 21,000	18,659	381,923	197,194	37,689	7,323	150,130	73,135	13,285
21,000 to-à 22,000	20,947	450,176	241,824	47,439	8,305	179,008	89,881	17,336
22,000 to-à 23,000	19,907	448,238	248,355	48,024	5,771	130,071	68,740	13,170
23,000 to-à 24,000	21,942	516,308	293,006	60,968	7,070	166,249	87,808	17,721
24,000 to-à 25,000	20,334	498,242	290,070	61,198	6,817	167,180	91,790	18,440
25,000 to-à 26,000	19,957	509,593	299,356	63,202	7,462	190,089	107,619	23,289
26,000 to-à 27,000	21,692	574,751	348,998	77,831	8,812	233,450	134,820	29,638
27,000 to-à 28,000	22,986	632,091	389,171	85,070	8,423	231,952	136,888	30,557
28,000 to-à 29,000	22,326	636,079	398,375	90,304	8,590	244,498	148,066	33,414
29,000 to-à 30,000	18,995	560,436	355,495	82,241	8,454	249,170	152,725	35,057
30,000 to-à 32,500	48,631	1,519,631	986,880	235,202	18,625	581,218	363,931	84,387
32,500 to-à 35,000	40,533	1,365,895	915,408	225,730	15,773	531,398	345,511	85,701
35,000 to-à 37,500	33,131	1,198,151	823,269	210,569	13,966	505,760	335,631	84,510
37,500 to-à 40,000	27,717	1,073,943	746,490	196,050	10,420	403,153	274,490	70,709
40,000 to-à 45,000	34,581	1,462,245	1,034,352	278,175	17,116	725,795	503,828	135,080
45,000 to-à 50,000	21,887	1,035,333	746,045	210,459	10,387	491,188	349,705	95,863
50,000 to-à 60,000	19,436	1,053,832	785,553	232,412	9,540	519,395	385,523	113,679
60,000 to-à 70,000	9,425	607,215	469,566	146,214	4,628	297,362	225,731	69,415
70,000 to-à 80,000	4,352	323,545	251,860	82,684	2,266	169,552	130,791	42,863
80,000 to-à 90,000	2,666	225,737	176,521	61,482	1,529	129,166	98,295	33,758
90,000 to-à 100,000	1,737	164,127	127,523	45,342	1,010	95,598	74,451	25,903
100,000 to-à 125,000	2,117	234,338	175,984	64,486	1,230	135,855	106,069	38,788
125,000 to-à 150,000	759	103,592	80,943	32,240	520	70,805	50,638	21,993
150,000 to-à 200,000	790	133,925	92,470	42,335	360	60,295	42,873	18,057
200,000 to-à 250,000	250	55,890	40,404	18,067	121	27,030	19,990	10,085
250,000 and over-*et plus*	350	151,814	99,700	53,269	191	80,555	46,787	27,191
TOTAL	597,146	18,107,314	11,528,731	2,930,467	241,232	7,658,894	4,787,959	1,241,889

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

TAXED AS MARRIED - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS

	WITH 4 DEPENDANTS / AVEC 4 PERSONNES À CHARGE				WITH 5 OR MORE DEPENDANTS / AVEC 5 PERSONNES À CHARGE OU PLUS			
	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total
		$	$	$		$	$	$
Under Moins de $ 3,000					10	26	21	1
$ 3,000 to-à 3,250								
3,250 to-à 3,500								
3,500 to-à 3,750								
3,750 to-à 4,000								
4,000 to-à 4,250								
4,250 to-à 4,500								
4,500 to-à 4,750								
4,750 to-à 5,000								
5,000 to-à 5,500								
5,500 to-à 6,000								
6,000 to-à 6,500								
6,500 to-à 7,000								
7,000 to-à 7,500								
7,500 to-à 8,000	10	75	50	9				
8,000 to-à 8,500	11	89	60	12				
8,500 to-à 9,000								
9,000 to-à 9,500	17	157	37	3				
9,500 to-à 10,000	28	274	5		14	139	14	1
10,000 to-à 10,500	196	2,005	350	19				
10,500 to-à 11,000	143	1,545	81	4	17	181	5	
11,000 to-à 11,500	81	917	172	14	211	2,387	97	4
11,500 to-à 12,000	247	2,917	616	26	300	3,550	860	126
12,000 to-à 12,500	1,164	14,219	3,003	182	101	1,221	95	4
12,500 to-à 13,000	529	6,727	1,271	90	217	2,786	537	47
13,000 to-à 13,500	569	7,545	1,755	112	55	729	165	15
13,500 to-à 14,000	576	7,915	2,264	212	541	7,482	1,529	137
14,000 to-à 14,500	452	6,466	1,933	226	533	7,584	2,008	173
14,500 to-à 15,000	1,321	19,437	5,937	583	347	5,119	1,200	98
15,000 to-à 15,500	898	13,751	4,480	563	352	5,371	1,519	148
15,500 to-à 16,000	1,167	18,445	5,988	872	353	5,500	1,525	180
16,000 to-à 16,500	1,096	17,836	6,534	846	560	9,116	2,542	281
16,500 to-à 17,000	1,025	17,081	6,410	889	186	3,121	846	94
17,000 to-à 17,500	1,110	19,184	7,149	1,070	1,070	18,437	4,928	545
17,500 to-à 18,000	1,237	22,010	7,757	1,162	392	6,993	2,163	274
18,000 to-à 18,500	1,258	22,833	8,880	1,218	281	5,142	1,895	270
18,500 to-à 19,000	2,109	39,548	16,369	2,629	283	5,296	1,960	291
19,000 to-à 19,500	736	14,146	5,322	839	240	4,588	1,703	302
19,500 to-à 20,000	1,104	21,726	9,793	1,748	625	12,300	4,870	795
20,000 to-à 21,000	2,030	41,657	18,788	3,429	807	16,598	6,602	952
21,000 to-à 22,000	2,853	61,358	29,049	5,070	974	20,844	8,633	1,416
22,000 to-à 23,000	2,419	54,418	26,537	4,931	1,233	27,638	12,225	2,058
23,000 to-à 24,000	1,754	41,129	20,783	4,310	579	13,621	6,150	1,240
24,000 to-à 25,000	2,601	63,778	32,671	6,884	674	16,536	8,168	1,405
25,000 to-à 26,000	1,757	44,830	22,975	4,859	345	8,817	4,077	953
26,000 to-à 27,000	1,838	48,704	27,423	6,060	1,175	31,138	14,319	2,742
27,000 to-à 28,000	2,454	67,671	38,355	8,498	607	16,732	8,893	2,031
28,000 to-à 29,000	2,031	57,820	33,394	7,770	1,026	29,270	15,574	3,469
29,000 to-à 30,000	2,290	67,690	40,191	8,834	611	17,992	9,710	2,041
30,000 to-à 32,500	4,770	149,105	90,425	21,622	1,299	40,871	22,576	5,399
32,500 to-à 35,000	3,901	131,388	83,038	20,050	1,235	41,776	23,753	5,555
35,000 to-à 37,500	3,937	142,606	92,029	23,774	867	31,584	18,420	4,268
37,500 to-à 40,000	2,767	106,392	69,369	18,802	830	32,340	18,929	4,623
40,000 to-à 45,000	3,740	158,206	107,635	28,204	1,100	46,612	29,698	7,783
45,000 to-à 50,000	2,387	112,527	77,522	20,306	613	28,907	19,480	5,340
50,000 to-à 60,000	2,228	122,315	86,199	24,546	947	51,897	36,711	10,319
60,000 to-à 70,000	1,050	67,677	51,457	15,614	440	27,865	18,815	5,948
70,000 to-à 80,000	510	38,476	29,132	9,716	170	12,527	9,133	3,115
80,000 to-à 90,000	400	33,658	25,250	8,747	150	12,329	9,108	3,186
90,000 to-à 100,000	228	21,695	16,806	6,376	100	9,030	6,508	2,021
100,000 to-à 125,000	440	48,557	35,774	12,967	28	3,178	2,616	862
125,000 to-à 150,000	138	18,974	13,200	5,697	28	3,672	2,720	1,132
150,000 to-à 200,000	170	28,380	20,248	9,424	44	7,831	5,799	2,283
200,000 to-à 250,000	40	8,213	5,391	2,675				
250,000 and over-et plus	50	30,360	21,515	11,139	20	6,772	3,627	1,473
TOTAL	65,876	2,044,498	1,211,394	313,630	22,591	664,857	353,566	85,842

TABLE 6B

ALL RETURNS BY MARITAL STATUS, SEX AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS SINGLE-MALES - *CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBATAIRES-HOMMES*

	SINGLE *CÉLIBATAIRES*		MARRIED *MARIÉS*		WIDOWED OR DIVORCED *VEUFS OU DIVORCÉS*		UNSTATED *NON INDIQUÉ*	
	Number *Nombre*	Income *Revenu*	Number *Nombre*	Income *Revenu*	Number *Nombre*	Income *Revenu*	Number *Nombre*	Income *Revenu*
		$		$		$		$
Under *Moins de* $ 1,500	150,293	54,348	61,245	182,904	22,697	21,100	6,273	1,271
$ 1,500 to-*à* 2,000	50,348	88,121	11,033	19,228	4,521	7,920	1,743	3,016
2,000 to-*à* 3,000	111,527	279,870	26,833	68,144	10,455	27,425	3,851	9,366
3,000 to-*à* 4,000	109,455	383,577	35,408	124,085	14,656	51,686	5,064	17,371
4,000 to-*à* 5,000	124,588	558,905	45,763	205,908	12,120	54,926	3,215	14,690
5,000 to-*à* 6,000	124,940	687,649	54,223	299,372	18,824	103,727	2,252	12,041
6,000 to-*à* 7,000	116,297	755,956	61,039	397,420	19,349	125,930	2,278	14,797
7,000 to-*à* 8,000	106,215	795,759	66,406	498,045	15,779	118,268	1,799	13,375
8,000 to-*à* 9,000	97,331	826,131	68,418	582,262	17,530	148,519	2,222	18,950
9,000 to-*à* 10,000	91,437	868,087	65,832	627,196	15,125	143,559	2,186	20,581
10,000 to-*à* 12,500	202,715	2,264,141	171,496	1,932,796	35,436	399,192	3,748	41,921
12,500 to-*à* 15,000	169,282	2,322,535	181,499	2,500,602	36,903	508,404	3,133	43,059
15,000 to-*à* 17,500	137,422	2,230,734	196,796	3,202,334	33,417	540,923	1,966	31,952
17,500 to-*à* 20,000	110,245	2,063,194	211,401	3,966,567	30,493	569,165	2,527	46,854
20,000 to-*à* 25,000	183,878	4,114,422	438,455	9,871,277	62,982	1,413,474	3,548	79,288
25,000 to-*à* 30,000	114,288	3,112,834	398,096	10,898,307	49,240	1,346,212	3,047	82,409
30,000 to-*à* 35,000	64,003	2,063,513	289,471	9,367,377	34,961	1,129,297	1,633	52,643
35,000 to-*à* 40,000	30,749	1,146,835	179,293	6,692,750	19,140	714,457	1,101	41,196
40,000 and over-*et plus*	46,498	2,754,986	381,712	25,891,386	43,405	2,924,559	2,120	149,018
TOTAL	2,141,511	27,371,596	2,944,419	76,962,153	497,033	10,306,543	53,706	693,799

TAXED AS SINGLE-FEMALES - *CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBATAIRES-FEMMES*

		$		$		$		$
Under *Moins de* $ 1,500	181,119	92,853	1,044,982	197,432	110,467	36,816	10,923	4,053
$ 1,500 to-*à* 2,000	47,887	83,727	78,542	136,515	14,330	24,983	1,940	3,360
2,000 to-*à* 3,000	92,206	230,314	152,276	381,502	39,526	103,200	5,233	13,226
3,000 to-*à* 4,000	102,678	357,964	144,919	507,388	43,231	152,082	3,177	10,878
4,000 to-*à* 5,000	103,717	465,074	161,375	725,390	44,110	199,513	3,745	16,988
5,000 to-*à* 6,000	95,189	523,830	169,362	932,823	44,043	241,102	3,110	17,307
6,000 to-*à* 7,000	84,850	552,069	172,489	1,119,144	46,673	303,422	2,441	15,694
7,000 to-*à* 8,000	71,373	534,672	164,604	1,230,707	44,770	336,675	2,823	21,104
8,000 to-*à* 9,000	65,394	555,391	156,254	1,327,434	42,218	357,871	2,747	23,204
9,000 to-*à* 10,000	64,096	607,356	153,022	1,451,659	39,816	377,050	1,852	17,504
10,000 to-*à* 12,500	142,403	1,606,677	342,994	3,844,981	90,314	1,009,214	4,250	48,734
12,500 to-*à* 15,000	138,395	1,902,799	309,083	4,245,897	77,438	1,065,035	2,359	32,151
15,000 to-*à* 17,500	112,069	1,815,924	272,880	4,423,395	71,234	1,155,735	2,399	38,490
17,500 to-*à* 20,000	83,539	1,565,119	211,557	3,954,120	53,710	1,004,269	1,813	33,695
20,000 to-*à* 25,000	110,119	2,452,013	257,894	5,743,093	77,850	1,730,339	2,131	47,606
25,000 to-*à* 30,000	66,819	1,822,215	148,099	4,037,451	41,768	1,139,018	897	24,090
30,000 to-*à* 35,000	32,665	1,055,346	75,187	2,426,739	22,775	732,615	630	20,016
35,000 to-*à* 40,000	17,390	649,071	40,422	1,505,984	14,500	542,088	329	12,583
40,000 and over-*et plus*	23,319	1,261,554	56,906	3,649,319	28,375	1,981,749	349	24,673
TOTAL	1,635,227	18,133,968	4,112,847	41,840,973	947,148	12,492,777	53,148	425,357

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 6B

TOUTES LES DÉCLARATIONS SELON L'ÉTAT CIVIL, LE SEXE ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

TAXED AS MARRIED-MALES - *CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS-HOMMES*

	SINGLE *CÉLIBATAIRES*		MARRIED *MARIÉS*		WIDOWED OR DIVORCED *VEUFS OU DIVORCÉS*		UNSTATED *NON INDIQUÉ*	
	Number *Nombre*	Income *Revenu*	Number *Nombre*	Income *Revenu*	Number *Nombre*	Income *Revenu*	Number *Nombre*	Income *Revenu*
		$		$		$		$
Under *Moins de* $ 3,000	977	583	40,726	68,691 -	1,624	3,382 -	377	388 -
$ 3,000 to-à 4,000	17	61	15,456	53,954	385	1,370	30	109
4,000 to-à 5,000	250	1,032	21,097	95,417	950	4,391	103	450
5,000 to-à 6,000	633	3,428	25,865	142,963	511	2,778	25	136
6,000 to-à 7,000	1,125	7,325	34,918	226,974	1,470	9,429	447	2,880
7,000 to-à 8,000	914	6,971	40,004	300,569	1,512	11,523	593	4,402
8,000 to-à 9,000	1,952	16,718	48,696	414,852	1,825	15,571	288	2,435
9,000 to-à 10,000	1,815	17,177	51,858	493,160	3,424	32,612	124	1,166
10,000 to-à 12,500	4,724	52,855	145,378	1,637,349	6,865	76,948	594	6,804
12,500 to-à 15,000	5,681	78,781	138,346	1,901,832	6,995	95,814	165	2,283
15,000 to-à 17,500	5,394	87,290	141,533	2,297,680	7,554	122,293	128	2,093
17,500 to-à 20,000	3,633	67,816	150,207	2,821,724	7,949	150,159	562	10,380
20,000 to-à 25,000	5,713	129,104	317,059	7,135,101	16,968	381,773	575	13,020
25,000 to-à 30,000	4,801	131,546	309,726	8,495,035	14,297	393,710	482	13,425
30,000 to-à 35,000	1,669	53,803	237,753	7,686,374	11,527	370,685	293	9,691
35,000 to-à 40,000	1,121	41,701	160,116	5,975,980	8,046	225,386	352	13,146
40,000 and over-*et plus*	1,917	99,427	294,190	17,024,514	13,452	807,872	207	10,513
TOTAL	42,336	795,617	2,172,928	56,634,787	103,354	2,698,931	5,345	92,544

TAXED AS MARRIED-FEMALES - *CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS-FEMMES*

		$		$		$		$
Under *Moins de* $ 3,000	17,777	12,340	14,437	12,785	30,973	32,236	448	416
$ 3,000 to-à 4,000	1,163	3,956	2,499	8,613	7,403	25,616	163	580
4,000 to-à 5,000	1,569	7,115	3,204	14,550	7,055	31,657		
5,000 to-à 6,000	1,514	8,495	2,218	12,556	7,604	41,754		
6,000 to-à 7,000	2,568	17,014	5,956	38,803	9,119	59,294		
7,000 to-à 8,000	3,151	23,221	6,436	48,196	11,596	87,122		
8,000 to-à 9,000	2,977	25,481	4,767	41,077	9,770	83,230	18	151
9,000 to-à 10,000	2,981	28,331	6,223	59,299	13,156	125,315	65	612
10,000 to-à 12,500	6,686	75,061	16,560	187,792	30,081	337,403		
12,500 to-à 15,000	5,830	79,778	14,118	192,920	31,512	432,076	57	826
15,000 to-à 17,500	7,525	122,717	13,121	213,381	33,044	536,381	199	3,379
17,500 to-à 20,000	5,201	97,376	11,946	223,909	27,157	508,016	372	6,767
20,000 to-à 25,000	6,436	142,666	12,293	273,770	39,806	884,540	148	3,411
25,000 to-à 30,000	2,382	65,189	10,559	288,325	23,134	633,289	196	5,682
30,000 to-à 35,000	1,170	37,827	4,430	143,308	11,454	367,374		
35,000 to-à 40,000	638	23,482	1,940	72,166	5,995	222,849	81	3,158
40,000 and over-*et plus*	548	25,612	1,875	108,567	8,472	468,145	65	3,309
TOTAL	70,116	795,661	132,582	1,940,015	307,331	4,876,296	1,832	28,407

TABLE 7

ALL RETURNS BY PROVINCE AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND / *TERRE-NEUVE*				PRINCE EDWARD ISLAND / *ÎLE DU PRINCE-ÉDOUARD*			
	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*
Taxable Returns / ***Déclarations imposables***		$	$	$		$	$	$
Under *Moins de* $2,000								
$2,000 to-à 3,000								
3,000 to-à 4,000	897	3,486	258	22	283	1,102	42	1
4,000 to-à 5,000	7,855	35,490	4,839	170	1,862	8,527	1,213	39
Under *Moins de* $5,000	8,752	38,976	5,097	192	2,145	9,629	1,256	40
$5,000 to-à 6,000	11,011	60,691	15,852	897	2,676	14,705	3,779	178
6,000 to-à 7,000	10,912	71,000	24,122	2,392	2,591	16,876	5,706	514
7,000 to-à 8,000	11,653	87,644	32,563	4,387	2,874	21,531	8,043	1,003
8,000 to-à 9,000	11,092	94,187	37,854	5,985	3,320	28,125	11,208	1,625
9,000 to-à 10,000	11,596	110,154	46,165	7,972	3,064	29,004	12,626	2,058
5,000 to-à 10,000	56,264	423,675	156,557	21,633	14,525	110,242	41,363	5,379
10,000 to-à 11,000	10,093	105,638	47,105	8,619	2,618	27,543	12,804	2,246
11,000 to-à 12,000	8,618	98,911	46,950	9,239	2,413	27,676	13,161	2,395
12,000 to-à 13,000	10,171	127,138	62,249	12,781	2,352	29,271	14,551	2,771
13,000 to-à 14,000	8,344	112,819	59,556	12,836	2,583	34,830	17,638	3,478
14,000 to-à 15,000	8,230	119,497	63,633	14,022	1,959	28,393	16,002	3,369
10,000 to-à 15,000	45,456	564,003	279,492	57,497	11,925	147,713	74,156	14,259
15,000 to-à 16,000	8,529	131,939	71,300	16,117	2,320	35,877	19,580	4,162
16,000 to-à 17,000	7,979	131,264	72,248	16,730	1,933	31,924	18,525	4,096
17,000 to-à 18,000	6,509	113,637	65,868	15,762	1,544	26,979	15,914	3,570
18,000 to-à 19,000	5,800	107,337	64,178	15,663	1,426	26,383	15,755	3,507
19,000 to-à 20,000	4,970	96,906	57,714	14,245	1,039	20,277	12,025	2,769
15,000 to-à 20,000	33,787	581,082	331,307	78,517	8,262	141,440	81,800	18,105
20,000 to-à 22,500	12,021	254,474	158,884	40,580	2,534	53,681	33,435	7,887
22,500 to-à 25,000	11,710	277,876	179,738	47,728	2,250	53,372	34,673	8,517
25,000 to-à 27,500	8,594	225,529	149,567	41,065	2,016	53,071	34,352	8,695
27,500 to-à 30,000	9,662	277,106	187,680	53,657	1,547	44,480	29,846	7,822
20,000 to-à 30,000	41,987	1,034,986	675,868	183,030	8,347	204,604	132,306	32,920
30,000 to-à 40,000	15,464	526,090	371,489	111,962	2,777	93,857	64,663	17,501
40,000 to-à 50,000	4,358	191,127	141,443	45,448	846	37,318	26,884	7,562
50,000 and over-*et plus*	3,245	249,856	197,073	76,129	823	61,196	47,674	14,934
GRAND TOTAL / *TOTAL GLOBAL*	209,313	3,609,794	2,158,327	574,410	49,650	805,998	470,103	110,699
All Returns / ***Toutes les déclarations***								
Under *Moins de* $1,000	47,851	5,295			6,801	669-		
$1,000 to-à 2,000	11,554	17,339			2,632	4,081		
2,000 to-à 4,000	22,544	68,249	269	22	5,878	18,002	47	1
4,000 to-à 6,000	27,519	138,440	20,762	1,067	6,636	33,557	5,034	217
6,000 to-à 8,000	27,357	191,458	56,799	6,779	6,557	45,945	13,787	1,518
8,000 to-à 10,000	24,420	220,017	84,144	13,957	6,801	60,815	23,909	3,683
10,000 to-à 15,000	46,352	574,019	279,860	57,497	12,078	149,531	74,385	14,259
15,000 to-à 20,000	33,871	582,499	331,625	78,517	8,316	142,352	82,021	18,105
20,000 to-à 25,000	23,776	533,367	338,988	88,308	4,815	107,753	68,387	16,404
25,000 to-à 30,000	18,373	505,722	337,553	94,722	3,581	98,046	64,345	16,517
30,000 to-à 40,000	15,492	527,077	371,862	111,962	2,802	94,696	65,098	17,501
40,000 to-à 50,000	4,368	191,568	141,579	45,448	853	37,634	27,066	7,562
50,000 and over-*et plus*	3,258	251,040	197,217	76,129	828	61,597	47,939	14,934
TOTAL	306,735	3,806,090	2,160,659	574,410	68,578	853,339	472,018	110,699

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 7

TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	NOVA SCOTIA *NOUVELLE-ÉCOSSE*				NEW BRUNSWICK *NOUVEAU-BRUNSWICK*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns *Déclarations imposables*								
Under *Moins de* $2,000		$	$	$		$	$	$
$2,000 to-*à* 3,000								
3,000 to-*à* 4,000	94	356	114	9	1,129	4,410	182	6
4,000 to-*à* 5,000	46	210	115	14	9,132	41,429	5,861	197
Under *Moins de* $5,000	141	568	231	23	10,261	45,840	6,042	203
$5,000 to-*à* 6,000	1,509	8,822	3,138	203	11,448	63,513	16,245	820
6,000 to-*à* 7,000	9,229	60,122	23,226	2,372	13,037	84,343	27,858	2,520
7,000 to-*à* 8,000	12,697	95,244	40,548	5,538	15,327	115,002	41,159	5,236
8,000 to-*à* 9,000	12,406	105,332	48,588	7,766	12,618	107,038	41,931	6,383
9,000 to-*à* 10,000	13,301	126,177	60,205	10,490	13,334	126,830	54,308	9,148
5,000 to-*à* 10,000	49,142	395,696	175,704	26,369	65,764	496,726	181,501	24,107
10,000 to-*à* 11,000	12,817	134,584	67,253	12,575	15,561	162,855	74,022	13,223
11,000 to-*à* 12,000	14,187	163,134	81,695	15,870	15,196	174,451	82,286	15,655
12,000 to-*à* 13,000	15,959	199,536	102,392	20,866	13,962	174,611	84,944	16,794
13,000 to-*à* 14,000	16,097	217,183	113,979	23,900	12,889	173,794	87,241	17,834
14,000 to-*à* 15,000	15,227	220,995	122,168	26,807	10,935	158,300	86,320	18,604
10,000 to-*à* 15,000	74,287	935,431	487,466	100,019	68,543	844,011	414,812	82,110
15,000 to-*à* 16,000	13,807	214,187	119,718	26,660	11,436	177,461	99,320	22,073
16,000 to-*à* 17,000	12,544	207,185	118,523	27,214	10,498	172,907	99,020	22,736
17,000 to-*à* 18,000	11,629	203,527	118,928	28,054	8,480	148,358	84,371	19,557
18,000 to-*à* 19,000	10,102	187,203	108,878	25,853	7,728	142,786	86,246	20,513
19,000 to-*à* 20,000	9,866	192,143	116,826	28,453	8,604	167,160	99,056	23,848
15,000 to-*à* 20,000	57,948	1,004,244	582,873	136,234	46,746	808,673	468,812	108,727
20,000 to-*à* 22,500	25,110	532,827	333,551	82,955	14,931	315,723	196,927	48,480
22,500 to-*à* 25,000	21,746	516,020	334,539	86,821	14,422	341,323	218,176	55,882
25,000 to-*à* 27,500	18,853	494,714	328,404	88,096	13,254	347,387	226,724	59,417
27,500 to-*à* 30,000	15,672	448,634	304,385	83,937	13,040	373,580	252,134	68,694
20,000 to-*à* 30,000	81,381	1,992,195	1,300,879	341,809	55,647	1,378,014	893,961	232,474
30,000 to-*à* 40,000	28,959	984,787	690,125	200,018	24,128	814,359	565,833	163,062
40,000 to-*à* 50,000	8,228	363,680	268,376	81,681	6,632	291,376	213,356	64,096
50,000 and over-*et plus*	8,020	652,573	512,267	175,605	5,177	419,858	333,219	112,783
GRAND TOTAL *TOTAL GLOBAL*	308,106	6,329,175	4,017,921	1,061,758	282,898	5,098,856	3,077,536	787,562
All Returns *Toutes les déclarations*								
Under *Moins de* $1,000	60,270	8,288			53,594	3,726		
$1,000 to-*à* 2,000	16,440	23,809	2		15,762	23,767		
2,000 to-*à* 4,000	33,830	103,437	422	9	29,713	90,666	185	6
4,000 to-*à* 6,000	40,577	202,862	28,596	217	30,934	155,592	22,478	1,017
6,000 to-*à* 8,000	41,176	287,072	76,814	7,909	33,554	234,627	69,346	7,756
8,000 to-*à* 10,000	35,849	321,800	118,323	18,256	28,748	258,815	96,944	15,531
10,000 to-*à* 15,000	80,943	1,011,633	499,000	100,019	69,796	858,255	415,899	82,110
15,000 to-*à* 20,000	58,697	1,017,025	585,803	136,234	47,038	813,680	470,175	108,727
20,000 to-*à* 25,000	47,164	1,055,721	670,824	169,776	29,534	661,100	416,587	104,362
25,000 to-*à* 30,000	34,698	948,024	635,051	172,033	26,468	725,725	480,911	128,111
30,000 to-*à* 40,000	29,127	990,548	693,521	200,018	24,330	821,106	567,778	163,062
40,000 to-*à* 50,000	8,320	367,748	270,826	81,681	6,690	293,975	214,792	64,096
50,000 and over-*et plus*	8,098	661,864	516,304	175,605	5,216	424,942	334,760	112,783
TOTAL	495,189	6,999,832	4,095,487	1,061,758	401,377	5,365,975	3,089,855	787,562

Note: The deletion of this table from the publication is under consideration. It would still be available however, in unpublished format upon request. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau de la publication. Il serait encore disponible mais seulement sur demande et sous un format non publié. Si vous souhaitez que ce tableau continue de figurer dans cette publication, veuillez nous en informer par écrit.

TABLE 7 (CONTINUED)

ALL RETURNS BY PROVINCE AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

	QUEBEC / QUÉBEC				ONTARIO			
	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*
Taxable Returns / ***Déclarations imposables***								
Under / *Moins de* $2,000		$	$	$	937	806	805	6
$2,000 to-*à* 3,000					252	627	627	54
3,000 to-*à* 4,000	415	1,568	798	64	226	776	766	100
4,000 to-*à* 5,000	704	3,014	241	1	797	3,704	1,677	188
Under / *Moins de* $5,000	1,119	4,582	1,039	64	2,212	5,913	3,875	348
$5,000 to-*à* 6,000	11,240	65,782	23,139	329	9,441	54,723	19,490	993
6,000 to-*à* 7,000	79,696	522,386	199,683	7,506	85,777	562,294	213,737	18,760
7,000 to-*à* 8,000	88,737	665,954	285,140	18,771	118,585	888,309	370,461	45,067
8,000 to-*à* 9,000	96,601	820,510	381,247	32,360	129,273	1,101,080	488,445	70,363
9,000 to-*à* 10,000	110,638	1,051,842	501,746	48,571	148,234	1,407,479	654,340	104,277
5,000 to-*à* 10,000	386,912	3,126,474	1,390,956	107,536	491,310	4,013,884	1,746,473	239,459
10,000 to-*à* 11,000	101,410	1,065,695	536,706	57,664	154,856	1,625,089	780,389	134,235
11,000 to-*à* 12,000	114,516	1,315,998	668,403	76,156	164,509	1,890,779	943,078	171,578
12,000 to-*à* 13,000	110,075	1,376,970	737,811	90,033	157,556	1,968,361	1,026,765	196,807
13,000 to-*à* 14,000	111,391	1,503,183	826,298	105,425	159,324	2,150,351	1,173,495	236,253
14,000 to-*à* 15,000	110,886	1,609,705	909,466	120,368	169,370	2,456,521	1,405,079	294,728
10,000 to-*à* 15,000	548,278	6,871,552	3,678,683	449,646	805,615	10,091,100	5,328,806	1,033,602
15,000 to-*à* 16,000	105,214	1,629,580	948,052	130,355	157,259	2,436,312	1,401,914	297,942
16,000 to-*à* 17,000	105,392	1,738,705	1,021,581	143,544	157,715	2,602,215	1,549,111	340,263
17,000 to-*à* 18,000	94,176	1,646,102	997,539	144,721	143,680	2,513,718	1,523,027	340,565
18,000 to-*à* 19,000	91,809	1,696,520	1,032,650	152,264	141,388	2,617,186	1,618,579	369,199
19,000 to-*à* 20,000	83,032	1,618,456	1,007,255	152,051	135,586	2,644,542	1,654,830	382,645
15,000 to-*à* 20,000	479,623	8,329,363	5,007,078	722,935	735,628	12,813,973	7,747,462	1,730,615
20,000 to-*à* 22,500	200,617	4,260,446	2,700,791	420,080	307,974	6,543,374	4,251,515	1,013,352
22,500 to-*à* 25,000	171,970	4,080,817	2,687,346	436,806	278,249	6,603,855	4,419,464	1,090,107
25,000 to-*à* 27,500	148,048	3,881,864	2,609,920	440,007	253,198	6,639,173	4,538,338	1,156,087
27,500 to-*à* 30,000	124,450	3,572,702	2,439,751	424,689	202,072	5,795,142	4,012,673	1,052,545
20,000 to-*à* 30,000	645,085	15,795,829	10,437,808	1,721,582	1,041,493	25,581,543	17,221,990	4,312,091
30,000 to-*à* 40,000	273,187	9,311,410	6,601,187	1,228,745	482,856	16,508,788	11,910,812	3,310,116
40,000 to-*à* 50,000	94,879	4,187,736	3,087,112	624,622	176,908	7,817,349	5,870,870	1,727,251
50,000 and over-*et plus*	80,500	6,163,149	4,799,736	1,157,154	172,447	15,017,440	11,620,586	4,072,119
GRAND TOTAL / *TOTAL GLOBAL*	2,509,583	53,790,094	35,003,599	6,012,284	3,908,469	91,849,991	61,450,874	16,425,602
All Returns / ***Toutes les déclarations***								
Under / *Moins de* $1,000	419,619	15,721	3		466,617	48,446 -	606	3
$1,000 to-*à* 2,000	110,688	164,523	181		164,758	246,201	1,154	4
2,000 to-*à* 4,000	231,609	702,031	3,006	64	360,114	1,076,142	5,168	154
4,000 to-*à* 6,000	276,191	1,377,818	184,040	330	381,083	1,907,243	255,781	1,181
6,000 to-*à* 8,000	286,021	1,994,420	557,360	26,277	388,281	2,714,212	742,522	63,826
8,000 to-*à* 10,000	273,122	2,458,964	950,021	80,930	375,807	3,377,379	1,249,884	174,640
10,000 to-*à* 15,000	593,047	7,389,843	3,763,101	449,646	859,005	10,705,419	5,403,425	1,033,602
15,000 to-*à* 20,000	487,068	8,456,443	5,043,155	722,935	742,787	12,937,071	7,784,070	1,730,615
20,000 to-*à* 25,000	376,177	8,421,398	5,417,324	856,886	590,593	13,244,986	8,712,747	2,103,459
25,000 to-*à* 30,000	275,697	7,541,661	5,078,002	864,696	458,301	12,516,718	8,594,322	2,208,632
30,000 to-*à* 40,000	276,561	9,427,317	6,635,765	1,228,745	486,572	16,636,922	11,995,203	3,310,116
40,000 to-*à* 50,000	96,279	4,249,154	3,109,886	624,622	178,759	7,899,580	5,930,123	1,727,251
50,000 and over-*et plus*	81,242	6,225,561	4,823,446	1,157,154	174,638	15,217,453	11,713,300	4,072,119
TOTAL	3,783,321	58,424,853	35,565,290	6,012,284	5,627,315	98,430,881	62,388,305	16,425,602

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 7 (SUITE)

TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	MANITOBA				SASKATCHEWAN			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns *Déclarations imposables*		$	$	$		$	$	$
Under *Moins de* $2,000								
$2,000 to-à 3,000								
3,000 to-à 4,000	16	60	22	1	246	967	29	1
4,000 to-à 5,000	145	647	78		496	2,156	161	4
Under *Moins de* $5,000	161	708	100	2	742	3,124	190	5
$5,000 to-à 6,000	1,432	8,235	2,707	93	1,427	8,223	2,712	67
6,000 to-à 7,000	9,002	58,684	22,129	2,000	9,858	64,431	23,885	823
7,000 to-à 8,000	13,784	103,441	43,452	5,675	12,122	91,041	36,691	2,739
8,000 to-à 9,000	15,317	130,796	59,659	9,142	14,398	122,000	53,998	6,036
9,000 to-à 10,000	17,850	169,389	75,961	12,272	15,095	143,710	65,282	8,726
5,000 to-à 10,000	57,385	470,545	203,907	29,183	52,900	429,404	182,567	18,392
10,000 to-à 11,000	20,125	210,946	101,323	18,237	15,686	164,429	77,902	11,549
11,000 to-à 12,000	20,777	238,958	118,913	22,589	14,885	171,364	84,730	14,053
12,000 to-à 13,000	18,347	229,033	116,390	22,832	16,376	204,881	107,073	19,148
13,000 to-à 14,000	19,542	264,101	142,234	29,631	15,354	207,037	111,403	21,259
14,000 to-à 15,000	19,727	286,266	159,593	34,499	13,990	203,183	112,152	21,882
10,000 to-à 15,000	98,518	1,229,304	638,452	127,787	76,291	950,893	493,261	87,891
15,000 to-à 16,000	18,286	282,852	158,740	34,953	16,605	257,303	145,094	29,817
16,000 to-à 17,000	16,889	279,132	162,709	36,872	13,761	227,133	132,821	28,994
17,000 to-à 18,000	16,759	293,229	173,762	39,915	14,052	245,623	143,737	30,733
18,000 to-à 19,000	13,609	251,726	154,499	36,334	13,834	255,866	154,979	34,388
19,000 to-à 20,000	15,552	303,759	185,664	44,193	14,398	280,639	172,701	38,324
15,000 to-à 20,000	81,095	1,410,697	835,374	192,267	72,650	1,266,565	749,332	162,256
20,000 to-à 22,500	35,070	743,937	477,495	117,424	31,728	674,738	433,810	101,556
22,500 to-à 25,000	29,044	689,886	448,223	113,553	27,155	645,225	428,421	105,203
25,000 to-à 27,500	24,393	638,245	427,627	112,741	22,337	585,948	396,419	98,626
27,500 to-à 30,000	18,835	540,861	367,501	98,226	17,691	508,701	351,507	90,984
20,000 to-à 30,000	107,342	2,612,929	1,720,846	441,944	98,911	2,414,612	1,610,157	396,370
30,000 to-à 40,000	46,121	1,580,916	1,112,899	317,891	45,222	1,553,879	1,115,025	303,495
40,000 to-à 50,000	14,542	644,095	475,170	143,573	18,458	820,372	620,269	176,395
50,000 and over-*et plus*	13,557	1,051,845	794,428	295,999	17,897	1,365,537	1,058,167	364,664
GRAND TOTAL *TOTAL GLOBAL*	418,721	9,001,040	5,781,177	1,548,644	383,071	8,804,386	5,828,967	1,509,468
All Returns *Toutes les déclarations*								
Under *Moins de* $1,000	68,896	22,197-			54,245	27,361-		
$1,000 to-à 2,000	24,568	37,137	34		18,393	27,222		
2,000 to-à 4,000	57,710	176,200	387	1	31,761	96,182	264	1
4,000 to-à 6,000	66,857	336,695	35,478	94	41,670	208,979	27,301	71
6,000 to-à 8,000	56,544	394,334	92,778	7,675	43,304	302,097	80,577	3,563
8,000 to-à 10,000	48,649	436,985	151,753	21,414	41,116	369,376	132,718	14,762
10,000 to-à 15,000	109,761	1,360,183	660,126	127,787	86,417	1,069,877	516,109	87,891
15,000 to-à 20,000	82,259	1,430,720	841,687	192,267	73,781	1,285,659	755,702	162,256
20,000 to-à 25,000	65,009	1,453,701	932,640	230,976	59,425	1,332,026	866,213	206,760
25,000 to-à 30,000	43,743	1,193,317	801,885	210,967	40,354	1,103,538	753,240	189,610
30,000 to-à 40,000	46,723	1,601,646	1,124,003	317,891	45,561	1,565,684	1,122,754	303,495
40,000 to-à 50,000	14,866	658,554	486,087	143,573	18,621	827,637	625,643	176,395
50,000 and over-*et plus*	13,810	1,069,525	804,503	295,999	18,082	1,380,287	1,067,554	364,664
TOTAL	699,395	10,126,799	5,931,360	1,548,644	572,680	9,541,202	5,950,075	1,509,468

Note: The deletion of this table from the publication is under consideration. It would still be available however, in unpublished format upon request. Please notify us in writing should you wish this table to remain in the publication.

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TABLE 7 (CONTINUED)

ALL RETURNS BY PROVINCE AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA / COLOMBIE BRITANNIQUE			
	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*
Taxable Returns / ***Déclarations imposables***								
		$	$	$		$	$	$
Under / *Moins de* $2,000	12	23	23	1				
$2,000 to-*à* 3,000	12	30	30		23	65	48	1
3,000 to-*à* 4,000	16	53	49	4	11	34	32	4
4,000 to-*à* 5,000	320	1,338	148	5	320	1,419	521	38
Under / *Moins de* $5,000	360	1,444	249	10	354	1,518	601	43
$5,000 to-*à* 6,000	2,935	16,813	7,211	273	4,927	28,644	10,162	238
6,000 to-*à* 7,000	25,607	166,823	61,796	1,960	24,970	163,219	61,998	4,330
7,000 to-*à* 8,000	32,645	243,950	99,384	6,075	38,317	288,239	119,792	13,724
8,000 to-*à* 9,000	30,233	256,739	118,667	10,851	38,204	324,459	147,492	20,686
9,000 to-*à* 10,000	35,650	338,436	162,079	18,799	43,254	410,697	189,405	28,919
5,000 to-*à* 10,000	127,070	1,022,761	449,137	37,958	149,672	1,215,258	528,849	67,898
10,000 to-*à* 11,000	40,577	425,737	212,527	28,595	45,866	479,731	228,976	37,706
11,000 to-*à* 12,000	36,355	417,684	220,152	33,735	45,035	517,055	256,556	44,879
12,000 to-*à* 13,000	41,208	514,188	279,649	46,680	45,733	570,465	298,183	55,718
13,000 to-*à* 14,000	38,438	519,081	292,708	52,291	46,666	629,453	350,216	68,538
14,000 to-*à* 15,000	42,853	621,101	362,946	69,023	41,262	597,173	342,455	69,534
10,000 to-*à* 15,000	199,431	2,497,793	1,367,982	230,324	224,562	2,793,877	1,476,386	276,375
15,000 to-*à* 16,000	39,602	613,219	370,187	73,665	42,788	663,154	381,673	79,068
16,000 to-*à* 17,000	39,807	657,001	406,120	83,287	41,947	692,787	415,026	87,287
17,000 to-*à* 18,000	39,510	691,272	437,987	91,789	42,210	738,141	448,287	97,096
18,000 to-*à* 19,000	33,170	613,004	393,815	83,588	44,869	829,496	516,156	114,042
19,000 to-*à* 20,000	33,913	661,045	431,919	94,080	44,432	865,374	555,555	125,109
15,000 to-*à* 20,000	186,002	3,235,541	2,040,028	426,408	216,246	3,788,952	2,316,697	502,601
20,000 to-*à* 22,500	79,400	1,682,952	1,133,374	253,329	93,742	1,988,788	1,293,830	298,890
22,500 to-*à* 25,000	68,874	1,634,867	1,130,289	260,857	86,344	2,050,325	1,381,927	331,802
25,000 to-*à* 27,500	64,811	1,700,815	1,206,832	290,080	82,491	2,165,120	1,484,113	368,109
27,500 to-*à* 30,000	57,320	1,646,781	1,186,205	294,139	74,160	2,129,086	1,497,451	383,322
20,000 to-*à* 30,000	270,405	6,665,414	4,656,799	1,098,405	336,737	8,333,319	5,657,322	1,382,122
30,000 to-*à* 40,000	144,878	4,993,554	3,714,305	974,244	186,821	6,396,252	4,634,369	1,253,269
40,000 to-*à* 50,000	64,821	2,865,999	2,215,841	623,540	66,888	2,950,836	2,222,931	642,162
50,000 and over-*et plus*	67,434	5,896,185	4,500,109	1,567,298	59,728	4,963,773	3,732,674	1,301,401
GRAND TOTAL / *TOTAL GLOBAL*	1,060,401	27,178,689	18,944,449	4,958,187	1,241,008	30,443,784	20,569,829	5,425,872
All Returns / ***Toutes les déclarations***								
Under / *Moins de* $1,000	105,527	51,633-			138,838	68,343-	93	
$1,000 to-*à* 2,000	40,725	61,247	180	1	43,546	64,839	180	
2,000 to-*à* 4,000	67,639	206,460	562	4	102,537	310,971	2,112	5
4,000 to-*à* 6,000	86,685	436,762	65,564	278	119,546	600,574	80,498	276
6,000 to-*à* 8,000	92,918	648,876	195,463	8,035	118,457	830,045	228,630	18,054
8,000 to-*à* 10,000	83,566	751,219	302,074	29,650	113,172	1,017,132	372,204	49,605
10,000 to-*à* 15,000	214,304	2,671,577	1,401,059	230,324	244,289	3,023,625	1,509,261	276,375
15,000 to-*à* 20,000	188,216	3,273,584	2,053,077	426,408	219,914	3,851,804	2,330,916	502,601
20,000 to-*à* 25,000	150,022	3,356,873	2,279,768	514,186	181,476	4,069,987	2,688,763	630,691
25,000 to-*à* 30,000	123,244	3,377,695	2,408,645	584,219	157,479	4,316,700	2,991,868	751,431
30,000 to-*à* 40,000	146,089	5,036,003	3,742,782	974,244	187,901	6,433,446	4,655,829	1,253,269
40,000 to-*à* 50,000	65,481	2,895,310	2,237,345	623,540	67,472	2,976,905	2,238,560	642,162
50,000 and over-*et plus*	68,499	5,994,202	4,551,175	1,567,298	60,576	5,034,960	3,765,891	1,301,401
TOTAL	1,432,915	28,658,173	19,237,693	4,958,187	1,755,203	32,462,645	20,864,805	5,425,872

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 7 (SUITE)

TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	YUKON				NORTHWEST TERRITORIES / TERRITOIRES DU NORD-OUEST			
	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*
Taxable Returns / ***Déclarations imposables***								
Under / *Moins de* $2,000		$	$	$		$	$	$
$2,000 to-à 3,000					12	29	16	1
3,000 to-à 4,000	29	113	5		56	212	17	1
4,000 to-à 5,000	276	1,254	178	5	566	2,559	340	9
Under / *Moins de* $5,000	309	1,376	189	5	634	2,800	373	10
$5,000 to-à 6,000	323	1,784	438	19	692	3,799	958	37
6,000 to-à 7,000	372	2,413	807	61	618	4,021	1,370	105
7,000 to-à 8,000	399	2,991	1,145	131	590	4,451	1,707	196
8,000 to-à 9,000	382	3,265	1,379	195	656	5,566	2,464	346
9,000 to-à 10,000	413	3,924	1,679	254	574	5,453	2,623	421
5,000 to-à 10,000	1,889	14,378	5,448	660	3,130	23,290	9,122	1,105
10,000 to-à 11,000	347	3,633	1,870	323	535	5,614	2,736	464
11,000 to-à 12,000	356	4,095	2,258	418	492	5,647	2,836	515
12,000 to-à 13,000	299	3,728	2,025	385	541	6,760	3,595	683
13,000 to-à 14,000	351	4,729	2,691	538	499	6,746	3,867	771
14,000 to-à 15,000	302	4,390	2,635	545	445	6,448	3,649	748
10,000 to-à 15,000	1,655	20,575	11,479	2,209	2,512	31,215	16,683	3,181
15,000 to-à 16,000	287	4,460	2,855	614	498	7,687	4,443	927
16,000 to-à 17,000	320	5,298	3,317	724	542	8,937	5,230	1,108
17,000 to-à 18,000	342	5,991	3,860	851	374	6,554	4,126	913
18,000 to-à 19,000	299	5,532	3,616	819	421	7,785	4,945	1,113
19,000 to-à 20,000	357	6,955	4,613	1,061	536	10,491	7,041	1,633
15,000 to-à 20,000	1,605	28,236	18,261	4,069	2,371	41,455	25,785	5,694
20,000 to-à 22,500	724	15,377	10,648	2,530	1,114	23,669	15,736	3,688
22,500 to-à 25,000	674	16,003	11,277	2,751	1,003	23,879	16,279	3,964
25,000 to-à 27,500	671	17,619	12,669	3,203	1,078	28,272	19,470	4,864
27,500 to-à 30,000	606	17,398	12,532	3,255	1,114	32,112	23,084	6,065
20,000 to-à 30,000	2,675	66,398	47,125	11,739	4,309	107,933	74,569	18,581
30,000 to-à 40,000	1,787	61,941	46,183	12,703	3,115	108,089	79,859	22,337
40,000 to-à 50,000	761	33,570	25,639	7,492	1,513	67,071	51,212	15,552
50,000 and over-*et plus*	426	28,334	22,218	6,687	920	61,559	47,501	16,735
GRAND TOTAL / *TOTAL GLOBAL*	11,107	254,807	176,542	45,564	18,504	443,410	305,103	83,195
All Returns / ***Toutes les déclarations***								
Under / *Moins de* $1,000	996	127	-		3,046	652		
$1,000 to-à 2,000	523	786			1,371	2,078		
2,000 to-à 4,000	791	2,341	11		2,080	6,216	35	1
4,000 to-à 6,000	868	4,328	657	24	1,621	8,102	1,304	46
6,000 to-à 8,000	897	6,272	1,967	192	1,565	10,933	3,082	301
8,000 to-à 10,000	828	7,473	3,064	450	1,281	11,464	5,098	767
10,000 to-à 15,000	1,696	21,053	11,512	2,209	2,547	31,607	16,717	3,181
15,000 to-à 20,000	1,626	28,597	18,314	4,069	2,378	41,572	25,817	5,694
20,000 to-à 25,000	1,427	32,011	22,002	5,281	2,119	47,595	32,032	7,652
25,000 to-à 30,000	1,282	35,152	25,200	6,458	2,196	60,494	42,634	10,929
30,000 to-à 40,000	1,789	62,006	46,236	12,703	3,117	108,159	79,907	22,337
40,000 to-à 50,000	766	33,776	25,749	7,492	1,518	67,285	51,394	15,552
50,000 and over-*et plus*	434	28,885	22,691	6,687	922	61,675	47,554	16,735
TOTAL	13,923	262,550	177,404	45,564	25,761	457,832	305,573	83,195

Note: The deletion of this table from the publication is under consideration. It would still be available however, in unpublished format upon request. Please notify us in writing should you wish this table to remain in the publication.

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TABLE 8

ALL RETURNS BY PROVINCE AND OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND *TERRE-NEUVE*				PRINCE EDWARD ISLAND *ÎLE DU PRINCE-ÉDOUARD*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
		$	$	$		$	$	$
Employees of Businesses	112,089	1,782,973	1,067,317	285,872	22,338	286,945	160,416	37,895
Employees of Institutions	19,537	293,790	176,840	47,330	4,419	61,931	35,176	8,480
Teachers and Professors	9,831	257,343	177,563	51,965	870	23,641	15,508	4,334
Federal Employees	9,872	224,340	145,819	42,210	2,534	57,971	37,273	10,267
Provincial Employees	14,787	260,086	155,352	42,059	6,513	112,295	67,296	16,921
Municipal Employees	6,703	90,492	47,793	11,640	555	7,419	4,169	1,017
Armed Forces	1,110	24,378	15,892	4,359	1,040	24,832	15,998	4,208
Unclassified Employees	10,304	67,515	28,681	6,395	3,528	23,836	9,923	1,963
Total Employees	184,233	3,000,916	1,815,257	491,830	41,792	598,870	345,758	85,084
Farmers	280	2,657	1,032	210	2,437	27,798	13,992	2,160
Fishermen	13,515	117,264	44,615	8,104	2,160	27,700	15,364	2,617
Total Farmers and Fishermen	13,795	119,920	45,647	8,314	4,597	55,498	29,356	4,777
Accountants	100	4,189	2,979	1,062	30	1,333	852	276
Medical Doctors and Surgeons	370	30,824	24,859	10,776	128	8,536	6,112	2,516
Dentists	103	6,100	4,714	1,874	18	1,071	821	307
Lawyers and Notaries	170	9,350	6,964	2,818	50	2,279	1,597	538
Engineers and Architects								
Entertainers and Artists	280	1,231	204	44	66	389	126	21
Other Professionals	179	2,375	1,319	400	100	1,591	966	259
Total Professionals	1,201	54,175	41,122	17,008	399	15,230	10,491	3,920
Salesmen	421	6,085	3,378	950	112	2,171	1,279	395
Forestry Operators	73	935	512	139	10	97	32	6
Manufacturers	154	1,528	667	132	59	603	249	38
Construction	792	9,117	4,232	1,008	350	3,857	1,632	350
Public Utilities	1,304	15,269	7,386	1,835	358	3,883	1,904	392
Wholesale Traders	146	2,315	1,305	388	34	1,064	682	199
Retail Traders	2,965	30,337	14,711	3,759	647	7,278	3,919	909
Insurance Agency Operators								
Real Estate Agency Operators	10	620	351	109				
Other Finance								
Recreational Services Operators	47	387	213	63	49	441	168	36
Business Services Operators	70	601	227	44				
Other Service Operators	1,748	17,774	9,081	2,129	725	6,642	3,256	750
Other Business Proprietors	12	224	121	32	20	251	156	37
Total Business Proprietors	7,321	79,258	38,864	9,955	2,268	24,450	12,214	2,784
Investors	8,908	120,323	77,249	18,944	3,939	63,471	40,246	7,551
Property Owners	576	8,357	4,942	1,476	295	3,504	1,922	494
Total Investment	9,484	128,681	82,190	20,419	4,234	66,975	42,169	8,045
Pensioners	17,229	146,557	38,236	8,570	4,676	46,284	14,705	3,055
Unclassified	73,051	270,499	95,966	17,363	10,500	43,861	16,046	2,639
GRAND TOTAL	306,735	3,806,090	2,160,659	574,410	68,578	853,339	472,018	110,699

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 8

TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NOVA SCOTIA / *NOUVELLE-ÉCOSSE*				NEW BRUNSWICK / *NOUVEAU-BRUNSWICK*				
Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	
	$	$	$		$	$	$	
189,905	2,928,305	1,755,926	458,644	158,733	2,469,195	1,467,988	379,486	.....Employés d'entreprises
27,128	397,969	228,328	57,671	23,169	356,826	210,207	53,493	.....Employés d'institutions
8,327	227,818	150,941	43,485	5,181	149,984	99,343	28,637	.....Instituteurs et professeurs
21,877	512,485	334,040	94,288	10,185	242,859	157,910	44,292	.....Employés fédéraux
20,980	384,050	231,886	61,455	25,758	528,455	330,591	90,992	.....Employés provinciaux
18,777	385,641	244,029	66,545	5,581	98,719	60,842	15,809	.....Employés municipaux
11,846	286,584	188,474	52,156	4,612	103,414	64,803	16,939	.....Forces armées
16,251	128,444	56,791	12,144	13,376	92,575	40,585	8,461	.....Employés non classés
315,091	5,251,296	3,190,415	846,388	246,595	4,042,026	2,432,269	638,108	.....Total, employés
2,609	38,607	20,967	4,149	2,175	25,148	12,979	2,292	.....Cultivateurs
8,579	148,455	92,088	22,440	2,931	50,302	31,532	7,884	.....Pêcheurs
11,188	187,062	113,055	26,590	5,106	75,449	44,510	10,176	.....Total, cultivateurs et pêcheurs
224	12,588	9,569	3,719	210	8,135	5,714	1,879	.....Comptables
1,022	81,109	63,662	27,442	684	56,141	44,333	19,425	.....Médecins et chirurgiens
250	15,582	11,733	4,775	140	7,649	5,720	2,199	.....Dentistes
378	20,043	13,636	5,591	394	16,999	11,988	4,359	.....Avocats et notaires
61	1,441	933	281	20	541	353	90	.....Ingénieurs et architectes
451	3,729	1,692	351	213	1,946	1,102	303	.....Artistes, athlètes, etc.
767	11,958	6,878	2,009	517	8,036	4,282	1,162	.....Autres professions
3,150	146,450	108,103	44,167	2,175	99,447	73,493	29,417	.....Total, professions
892	12,585	7,295	2,020	935	11,261	6,350	1,726	.....Vendeurs
412	4,796	2,226	414	770	9,650	4,577	992	.....Exploitants forestiers
512	4,586	2,036	451	356	3,053	1,319	276	.....Fabricants
2,532	29,826	13,932	3,068	1,440	16,469	7,300	1,576	.....Construction
2,417	25,258	11,475	2,518	2,179	24,500	11,613	2,458	.....Services d'utilité publique
231	3,813	2,123	514	201	2,597	1,376	304	.....Commerçants de gros
4,411	55,190	29,805	7,324	3,616	39,051	19,335	4,697	.....Commerçants de détail
16	670	464	146	13	166	103	29	.....Courtiers d'assurance
43	1,154	811	181	13	215	98	24	.....Courtiers en immeubles
30	461	305	79	12	203	155	50	....Autres entreprises financières
116	1,481	841	235	147	2,164	1,360	399	...Exploitants, services récréatifs
133	1,514	774	166	93	877	459	116	...Exploi., services commerciaux
4,125	41,968	21,343	5,351	3,701	37,705	18,150	4,277	.....Exploitants, autres services
108	1,929	1,214	286	54	636	252	148	.....Prop., autres entreprises
15,081	172,647	87,348	20,733	12,595	137,286	66,097	15,348	.....Total, prop. d'entreprises
27,633	517,463	340,552	70,246	21,051	361,785	233,384	46,922	.....Portefeuillistes
1,630	31,663	19,134	6,537	1,381	18,446	9,938	2,399	.....Propriétaires d'immeubles
29,263	549,125	359,685	76,783	22,432	380,230	243,322	49,321	.....Total, placement
38,343	395,633	128,827	27,435	25,545	274,016	89,963	19,613	.....Pensionnés
82,181	285,033	100,759	17,643	85,994	346,259	133,851	23,853	.....Non classés
495,189	6,999,832	4,095,487	1,061,758	401,377	5,365,975	3,089,855	787,562	.....TOTAL GLOBAL

TABLE 8 (CONTINUED)

ALL RETURNS BY PROVINCE AND OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

	QUEBEC / QUÉBEC				ONTARIO			
	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*
		$	$	$		$	$	$
Employees of Businesses	1,623,019	28,879,001	18,176,637	3,056,975	2,760,857	52,327,067	33,935,688	9,169,766
Employees of Institutions	245,342	4,575,065	2,833,532	469,003	289,194	5,026,527	3,103,351	778,543
Teachers and Professors	58,516	1,942,625	1,317,453	256,939	122,974	3,992,429	2,795,784	809,388
Federal Employees	75,673	1,720,824	1,129,010	199,877	132,789	3,563,992	2,417,948	681,162
Provincial Employees	114,748	2,993,253	2,020,260	372,992	137,524	3,385,535	2,279,010	628,366
Municipal Employees	153,309	3,583,176	2,376,679	425,499	214,322	4,273,181	2,726,199	713,571
Armed Forces	10,601	219,645	138,681	23,857	25,650	611,297	400,295	108,200
Unclassified Employees	152,121	1,952,930	1,100,645	169,702	159,458	1,676,985	914,913	219,017
Total Employees	2,433,329	45,866,518	29 092,897	4,974,844	3,842,768	74,857,014	48,573,190	13,108,014
Farmers	31,297	426,329	203,597	17,531	66,683	822,496	457,720	94,740
Fishermen	2,732	31,202	17,980	2,548	242	4,860	3,445	920
Total Farmers and Fishermen	34,029	457,532	221,578	20,080	66,925	827,356	461,165	95,660
Accountants	2,584	110,414	72,025	18,838	3,987	191,439	133,928	47,854
Medical Doctors and Surgeons	8,926	588,164	455,084	115,692	11,285	927,172	724,072	294,949
Dentists	2,061	121,615	91,266	22,902	3,558	253,464	198,377	79,875
Lawyers and Notaries	4,554	230,343	163,559	42,428	7,140	448,025	329,539	128,652
Engineers and Architects	864	41,777	28,965	7,036	1,679	63,477	41,646	15,669
Entertainers and Artists	4,357	58,884	33,360	5,759	8,633	91,640	47,705	11,864
Other Professionals	7,020	159,296	101,233	20,231	19,137	380,193	238,001	69,878
Total Professionals	30,366	1,310,494	945,492	232,885	55,419	2,355,410	1,713,268	648,741
Salesmen	7,387	116,029	66,281	11,719	10,695	163,313	95,576	25,376
Forestry Operators	3,509	56,906	31,455	4,408	572	6,692	3,766	942
Manufacturers	3,372	35,697	16,643	2,366	5,172	58,459	31,232	7,085
Construction	11,933	169,174	85,667	12,561	30,257	403,930	214,854	50,262
Public Utilities	13,730	158,785	77,888	11,482	18,393	213,075	113,605	25,089
Wholesale Traders	2,296	33,807	18,515	2,950	3,291	77,966	48,752	15,593
Retail Traders	46,107	627,773	348,802	55,497	50,488	592,356	337,784	82,225
Insurance Agency Operators	997	25,166	14,702	2,997	509	14,439	9,660	2,969
Real Estate Agency Operators	154	3,472	2,318	410	700	15,302	11,968	3,903
Other Finance	241	4,337	3,186	540	1,898	47,984	37,557	13,655
Recreational Services Operators	1,021	14,682	7,852	1,276	3,466	51,807	33,099	8,313
Business Services Operators	1,608	22,265	12,599	1,938	3,927	46,985	26,758	6,564
Other Service Operators	35,750	403,265	208,442	32,316	52,152	568,904	303,864	73,784
Other Business Proprietors	1,374	19,604	10,520	1,586	5,436	55,467	34,384	7,687
Total Business Proprietors	122,092	1,574,933	838,586	130,327	176,261	2,153,366	1,207,284	298,066
Investors	266,854	3,912,734	2,463,474	390,712	534,536	11,255,269	7,535,463	1,630,180
Property Owners	37,363	577,440	341,450	64,980	35,207	558,253	338,002	98,473
Total Investment	304,217	4,490,174	2,804,924	455,692	569,743	11,813,522	7,873,465	1,728,653
Pensioners	247,700	2,384,509	727,416	95,640	363,856	4,316,734	1,659,471	354,828
Unclassified	604,201	2,224,663	868,117	91,096	541,638	1,944,166	804,887	166,264
GRAND TOTAL	3,783,321	58,424,853	35,565,290	6,012,284	5,627,315	98,430,881	62,388,305	16,425,602

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

MANITOBA				SASKATCHEWAN				
Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	
	$	$	$		$	$	$	
278,177	4,651,055	2,868,347	761,911	204,104	3,504,236	2,209,508	576,227	.....Employés d'entreprises
34,926	530,109	304,370	77,276	33,475	590,829	360,624	91,439	.....Employés d'institutions
13,499	409,893	272,587	80,283	14,929	417,328	281,551	80,473	.....Instituteurs et professeurs
16,651	396,334	253,455	71,686	9,099	217,244	142,341	39,196	.....Employés fédéraux
26,699	569,839	364,958	102,266	31,288	757,194	508,662	141,296	.....Employés provinciaux
26,246	537,490	339,226	93,205	17,678	323,561	201,314	52,421	.....Employés municipaux
4,319	103,814	67,066	18,718	1,977	39,403	25,074	6,391	.....Forces armées
14,741	117,066	49,822	10,929	22,533	165,863	70,621	12,881	.....Employés non classés
415,258	7,315,600	4,519,830	1,216,274	335,083	6,015,656	3,799,895	1,000,323	.....Total, employés
31,909	409,859	227,952	42,586	69,062	1,354,258	881,298	198,807	.....Cultivateurs
939	6,256	1,481	277	161	1,486	617	86	.....Pêcheurs
32,848	416,116	229,433	42,863	69,223	1,355,744	881,915	198,893	.....Total, cultivateurs et pêcheurs
605	19,032	13,202	4,419	417	16,979	11,416	3,633	.....Comptables
1,310	94,936	67,474	29,110	1,145	70,226	51,074	20,791	.....Médecins et chirurgiens
220	18,577	12,136	5,755	210	12,707	9,147	3,462	.....Dentistes
812	39,863	28,687	10,456	453	26,227	18,658	7,045	.....Avocats et notaires
215	6,976	5,224	1,535	20	1,069	803	288	.....Ingénieurs et architectes
588	3,361	1,139	206	311	2,928	1,633	354	.....Artistes, athlètes, etc.
1,399	34,425	23,496	7,813	1,543	20,317	11,571	3,002	.....Autres professions
5,147	217,170	151,357	59,295	4,102	150,452	104,302	38,573	.....Total, professions
1,427	23,642	13,487	3,792	1,039	14,783	8,413	2,122	.....Vendeurs
269	2,920	1,532	355	13u	1,935	1,391	382	.....Exploitants forestiers
604	7,740	4,293	1,327	237	2,028	1,119	296	.....Fabricants
3,846	42,506	18,915	3,853	4,005	53,337	28,908	6,383	.....Construction
2,552	25,357	12,014	2,499	2,925	37,978	21,436	4,453	.....Services d'utilité publique
433	7,850	5,078	1,162	492	9,798	6,126	1,633	.....Commerçants de gros
5,492	59,994	33,046	8,271	5,220	69,009	40,992	10,469	.....Commerçants de détail
60	1,469	1,008	208	145	3,015	2,043	603	.....Courtiers d'assurance
76	1,171	670	172	63	2,222	1,611	544	.....Courtiers en immeubles
126	2,406	1,541	420	42	10	437	94	....Autres entreprises financières
453	6,577	3,184	792	183	2,751	1,923	440	...Exploitants, services récréatifs
362	2,212	1,054	202	161	2,899	1,998	768	...Exploi., services commerciaux
7,838	56,766	27,051	7,574	7,850	69,774	35,936	8,287	.....Exploitants, autres services
247	4,285	2,131	671	318	5,578	3,902	859	.....Prop., autres entreprises
22,355	221,255	111,516	27,505	21,777	260,337	147,822	35,211	.....Total, prop. d'entreprises
66,315	1,047,631	644,082	142,219	58,873	1,214,944	799,783	188,295	.....Portefeuillistes
4,488	86,974	45,346	12,764	5,326	90,888	51,010	14,222	.....Propriétaires d'immeubles
70,803	1,134,604	689,429	154,983	64,199	1,305,832	850,793	202,517	.....Total, placement
81,848	604,040	141,872	29,226	28,843	323,359	114,927	24,446	.....Pensionnés
69,709	194,371	74,436	14,707	48,414	115,038	42,009	7,383	.....Non classés
699,395	10,126,799	5,931,360	1,548,644	572,680	9,541,202	5,950,075	1,509,468	.....TOTAL GLOBAL

TABLE 8 (CONTINUED)

ALL RETURNS BY PROVINCE AND OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA / COLOMBIE BRITANNIQUE			
	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total
		$	$	$		$	$	$
Employees of Businesses	730,701	15,644,009	10,761,736	2,888,373	795,209	16,794,152	11,274,607	3,045,205
Employees of Institutions	82,341	1,540,977	996,651	238,487	102,304	1,836,756	1,127,331	275,237
Teachers and Professors	31,700	892,137	628,592	168,217	39,995	1,233,580	856,844	241,550
Federal Employees	23,300	604,150	409,049	106,214	34,283	888,285	600,201	158,939
Provincial Employees	66,979	1,426,403	954,196	237,913	63,302	1,569,812	1,046,510	278,312
Municipal Employees	64,167	1,453,517	999,445	252,905	42,096	961,798	639,027	166,616
Armed Forces	7,641	175,409	113,603	27,064	7,884	193,157	127,216	32,558
Unclassified Employees	32,956	385,569	218,560	49,569	49,863	590,819	325,193	75,915
Total Employees	1,039,785	22,122,172	15,081,832	3,968,742	1,134,936	24,068,359	15,996,929	4,274,332
Farmers	53,478	956,330	622,709	130,139	10,043	133,220	81,736	19,339
Fishermen					6,799	107,692	67,868	15,745
Total Farmers and Fishermen	53,478	956,330	622,709	130,139	16,842	240,912	149,604	35,084
Accountants	1,104	42,917	26,486	9,357	1,393	55,159	37,083	12,356
Medical Doctors and Surgeons	1,250	107,366	82,233	32,746	4,237	322,792	231,812	97,243
Dentists	400	21,942	16,195	5,941	1,295	87,437	61,447	25,582
Lawyers and Notaries	737	58,909	40,174	17,216	2,195	125,257	82,765	33,110
Engineers and Architects	460	23,668	17,769	6,183	948	33,199	21,912	9,085
Entertainers and Artists	1,534	14,002	6,675	1,374	2,004	19,055	8,456	2,578
Other Professionals	8,950	179,493	110,189	30,557	8,248	192,542	123,247	37,460
Total Professionals	14,432	448,297	299,721	103,376	20,320	835,442	566,722	217,413
Salesmen	2,549	44,819	27,930	7,167	3,130	46,347	27,729	7,116
Forestry Operators	259	3,925	2,477	652	1,513	22,394	14,317	3,336
Manufacturers	1,108	16,465	10,300	1,912	2,044	21,691	10,724	2,249
Construction	8,753	119,511	68,734	15,174	12,408	148,931	80,180	18,461
Public Utilities	8,354	114,431	68,292	14,923	5,863	79,069	47,734	11,129
Wholesale Traders	546	25,838	11,232	5,792	1,263	24,867	17,643	6,318
Retail Traders	9,438	113,705	68,596	16,219	13,152	143,986	81,612	19,202
Insurance Agency Operators	50	1,490	1,298	289	188	3,905	2,231	603
Real Estate Agency Operators	341	13,960	9,835	2,870	1,040	6,527	8,224	2,439
Other Finance	223	10,693	7,960	2,979	755	11,984	11,946	3,901
Recreational Services Operators	874	16,627	9,610	2,131	648	7,027	6,406	1,884
Business Services Operators	789	9,424	5,552	1,280	1,035	10,840	6,149	1,374
Other Service Operators	14,484	207,670	126,355	32,357	17,975	207,362	117,266	29,890
Other Business Proprietors	1,363	55,482	38,234	12,744	1,755	27,280	14,569	3,874
Total Business Proprietors	46,579	709,221	428,476	109,321	59,639	715,863	419,001	104,661
Investors	109,985	3,216,404	2,239,602	521,269	182,410	3,840,777	2,534,177	531,202
Property Owners	11,233	215,239	134,674	38,391	16,450	315,031	193,048	56,730
Total Investment	121,218	3,431,642	2,374,277	559,660	198,860	4,155,808	2,727,225	587,932
Pensioners	47,660	592,545	244,818	48,044	130,963	1,507,055	578,045	120,273
Unclassified	107,214	353,146	157,931	31,739	190,513	892,858	399,550	79,061
GRAND TOTAL	1,432,915	28,658,173	19,237,693	4,958,187	1,755,203	32,462,645	20,864,805	5,425,872

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

YUKON				NORTHWEST TERRITORIES / *TERRITOIRES DU NORD-OUEST*				
Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	
	$	$	$		$	$	$	
6,295	126,291	86,963	22,816	10,229	196,504	134,480	37,282	.....Employés d'entreprises
297	3,734	2,127	507	1,559	22,695	12,931	3,080	.....Employés d'institutions
30	721	504	152	200	5,678	3,869	1,140	.....Instituteurs et professeurs
1,413	34,963	24,563	6,623	2,431	61,525	43,383	12,022	.....Employés fédéraux
1,879	46,743	32,380	8,745	3,962	102,025	70,597	19,467	.....Employés provinciaux
248	5,563	4,000	1,078	1,313	19 940	12,309	3,032	.....Employés municipaux
20	353	207	52	335	9,126	6,336	1,665	.....Forces armées
613	7,107	3,525	829	1,025	10,542	5,458	1,417	.....Employés non classés
10,787	225,475	154,269	40,802	21,057	428,033	289,361	79,105	.....Total, employés
17	202	124	33					.....Cultivateurs
				32	174	65	13	.....Pêcheurs
25	230	129	34	36	211	80	16	.....Total, cultivateurs et pêcheurs
11	360	234	49	10	513	310	122	.....Comptables
17	1,231	788	36[6]	30	1,860	1,283	560	.....Médecins et chirurgiens
11	624	458	163					.....Dentistes
20	1,003	661	215	18	960	741	251	.....Avocats et notaires
								.....Ingénieurs et architectes
10	95	43	7	10	79	28	6	.....Artistes, athlètes, etc.
110	1,956	1,200	326	40	594	312	78	.....Autres professions
188	5,355	3,441	1,140	120	4,398	2,969	1,108	.....Total, professions
								.....Vendeurs
								.....Exploitants forestiers
12	132	75	20					.....Fabricants
90	1,150	678	16[3]	57	797	481	118	.....Construction
53	734	500	132	68	870	482	110	.....Services d'utilité publique
								.....Commerçants de gros
93	1,172	733	187	79	1,113	831	225	.....Commerçants de détail
								.....Courtiers d'assurance
								.....Courtiers en immeubles
								....Autres entreprises financières
14	230	160	46	10	174	110	25	...Exploitants, services récréatifs
200	2,253	1,365	332	186	2,277	1,445	362	...Exploi., services commerciaux
78	858	522	121					.....Exploitants, autres services
								.....Prop., autres entreprises
563	6,752	4,138	1,023	430	5,639	3,603	898	.....Total, prop. d'entreprises
564	14,180	10,769	1,652	409	9,975	6,627	1,407	.....Portefeuillistes
60	838	524	114	36	753	475	148	.....Propriétaires d'immeubles
624	15,018	11,293	1,766	445	10,728	7,102	1,555	.....Total, placement
261	2,759	1,091	240	392	1,837	139	22	.....Pensionnés
1,471	6,849	2,959	534	3,277	6,769	2,149	444	.....Non classés
13,923	262,550	177,404	45,564	25,761	457,832	305,573	83,195	.....TOTAL GLOBAL

TABLE 8A

TAXABLE RETURNS BY PROVINCE AND OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND *TERRE-NEUVE*				PRINCE EDWARD ISLAND *ÎLE DU PRINCE-ÉDOUARD*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
		$	$	$		$	$	$
Employees of Businesses	95,978	1,742,910	1,067,214	285,872	18,355	275,922	160,359	37,895
Employees of Institutions	15,998	284,962	176,837	47,330	3,753	60,085	35,170	8,480
Teachers and Professors	9,539	256,568	177,563	51,965	836	23,495	15,507	4,334
Federal Employees	8,898	222,097	145,818	42,210	2,310	57,338	37,269	10,267
Provincial Employees	12,629	253,263	155,350	42,059	5,795	110,375	67,285	16,921
Municipal Employees	5,420	86,680	47,788	11,640	406	7,017	4,169	1,017
Armed Forces	1,022	24,213	15,892	4,359	1,030	24,788	15,998	4,208
Unclassified Employees	4,876	56,526	28,668	6,395	1,939	20,154	9,907	1,963
Total Employees	154,360	2,927,218	1,815,131	491,830	34,428	579,172	345,664	85,084
Farmers	154	2,323	1,022	210	1,466	25,081	13,930	2,160
Fishermen	9,962	101,619	44,611	8,104	2,013	27,274	15,363	2,617
Total Farmers and Fishermen	10,116	103,942	45,634	8,314	3,479	52,355	29,294	4,777
Accountants	100	4,163	2,979	1,062	30	1,332	852	276
Medical Doctors and Surgeons	370	30,800	24,859	10,776	128	8,536	6,112	2,516
Dentists	103	6,100	4,714	1,874	18	1,071	821	307
Lawyers and Notaries	160	9,198	6,964	2,818	50	2,257	1,597	538
Engineers and Architects								
Entertainers and Artists	42	425	204	44	36	299	126	21
Other Professionals	101	1,992	1,313	400	86	1,566	966	259
Total Professionals	877	52,780	41,115	17,008	353	15,090	10,491	3,920
Salesmen	257	5,436	3,372	950	94	2,146	1,279	395
Forestry Operators	52	880	512	139				
Manufacturers	98	1,421	667	132	34	472	249	38
Construction	530	8,037	4,199	1,008	251	3,449	1,630	350
Public Utilities	921	13,966	7,384	1,835	267	3,505	1,902	392
Wholesale Traders	96	2,291	1,305	388	20	859	559	199
Retail Traders	1,856	27,449	14,699	3,759	400	6,732	3,897	909
Insurance Agency Operators								
Real Estate Agency Operators	10	497	351	109				
Other Finance								
Recreational Services Operators	17	332	213	63	30	360	168	36
Business Services Operators	60	587	227	44				
Other Service Operators	1,071	16,359	9,081	2,429	426	6,019	3,256	750
Other Business Proprietors					10	242	156	37
Total Business Proprietors	4,721	72,113	38,812	9,955	1,457	21,973	12,040	2,784
Investors	4,286	110,545	75,290	18,944	2,362	57,669	38,745	7,551
Property Owners	319	7,873	4,927	1,476	165	3,190	1,869	494
Total Investment	4,605	118,419	80,217	20,419	2,527	60,859	40,614	8,045
Pensioners	6,927	98,796	38,167	8,570	2,496	36,079	14,683	3,055
Unclassified	27,450	231,090	95,880	17,363	4,816	38,323	16,038	2,639
GRAND TOTAL	209,313	3,609,794	2,158,327	574,410	49,650	805,998	470,103	110,699

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 8A

DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NOVA SCOTIA / NOUVELLE-ÉCOSSE				NEW BRUNSWICK / NOUVEAU-BRUNSWICK				
Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	
	$	$	$		$	$	$	
142,747	2,746,954	1,736,684	458,644	133,226	2,397,949	1,466,332	379,486	Employés d'entreprises
20,761	369,337	225,313	57,671	19,834	345,969	210,105	53,493	Employés d'institutions
7,928	226,131	150,804	43,485	5,119	148,248	99,342	28,637	Instituteurs et professeurs
19,368	501,000	333,278	94,288	9,751	241,619	157,910	44,292	Employés fédéraux
17,705	372,115	231,194	61,455	22,361	519,053	330,591	90,992	Employés provinciaux
16,052	373,913	242,316	66,545	4,731	96,776	60,842	15,809	Employés municipaux
11,693	285,808	188,436	52,156	4,559	103,084	64,721	16,939	Forces armées
7,084	95,873	53,245	12,144	6,963	78,260	40,142	8,461	Employés non classés
243,338	4,971,132	3,161,270	846,388	206,544	3,930,959	2,429,986	638,108	Total, employés
1,266	31,617	20,067	4,149	1,266	23,358	12,915	2,292	Cultivateurs
7,008	139,302	91,056	22,440	2,601	48,728	31,491	7,884	Pêcheurs
8,274	170,919	111,123	26,590	3,867	72,087	44,406	10,176	Total, cultivateurs et pêcheurs
197	12,410	9,517	3,719	200	8,086	5,694	1,879	Comptables
1,008	80,956	63,628	27,442	673	56,073	44,330	19,425	Médecins et chirurgiens
240	15,567	11,733	4,775	140	7,521	5,720	2,199	Dentistes
337	19,557	13,622	5,591	369	16,989	11,988	4,359	Avocats et notaires
49	1,356	917	281	20	557	353	90	Ingénieurs et architectes
204	2,759	1,535	351	143	1,785	1,102	303	Artistes, athlètes, etc.
487	10,652	6,644	2,009	383	7,502	4,282	1,162	Autres professions
2,525	143,256	107,595	44,167	1,925	98,513	73,469	29,417	Total, professions
480	11,258	7,138	2,020	524	10,351	6,350	1,726	Vendeurs
220	3,717	2,087	414	540	8,574	4,577	992	Exploitants forestiers
206	3,274	1,880	451	199	2,529	1,319	276	Fabricants
1,496	23,861	13,226	3,068	1,112	15,118	7,286	1,576	Construction
1,100	18,102	10,511	2,518	1,618	22,731	11,583	2,458	Services d'utilité publique
122	3,353	2,071	514	124	2,478	1,373	304	Commerçants de gros
2,425	47,404	28,761	7,324	2,309	35,867	19,280	4,697	Commerçants de détail
16	670	464	146					Courtiers d'assurance
24	1,026	791	181	13	215	98	24	Courtiers en immeubles
20	486	302	79					Autres entreprises financières
53	1,222	793	235	116	2,102	1,360	399	Exploitants, services récréatifs
75	1,209	725	166	59	809	459	116	Exploi., services commerciaux
1,962	33,366	20,336	5,351	2,463	34,588	18,037	4,277	Exploitants, autres services
52	1,736	1,206	286	15	496	252	148	Prop., autres entreprises
7,768	139,427	83,153	20,733	8,582	125,869	65,877	15,348	Total, prop. d'entreprises
13,644	444,168	319,199	70,246	12,068	326,306	224,093	46,922	Portefeuillistes
774	27,795	18,694	6,537	817	16,573	9,878	2,399	Propriétaires d'immeubles
14,418	471,963	337,892	76,783	12,885	342,879	233,971	49,321	Total, placement
14,557	247,262	120,836	27,435	14,445	213,810	89,718	19,613	Pensionnés
16,746	173,959	88,914	17,643	34,126	304,389	133,758	23,853	Non classés
308,106	6,329,175	4,017,921	1,061,758	282,898	5,098,856	3,077,536	787,562	TOTAL GLOBAL

TABLE 8A (CONTINUED)

TAXABLE RETURNS BY PROVINCE AND OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

	QUEBEC / QUÉBEC				ONTARIO			
	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*
		$	$	$		$	$	$
Employees of Businesses	1,342,072	27,722,139	18,047,095	3,056,975	2,234,606	50,116,577	33,672,042	9,169,766
Employees of Institutions	216,506	4,418,115	2,824,366	469,003	236,730	4,789,990	3,076,687	778,543
Teachers and Professors	54,659	1,859,234	1,317,019	256,939	119,125	3,968,329	2,792,608	809,388
Federal Employees	65,339	1,677,793	1,125,761	199,877	123,374	3,525,923	2,415,310	681,162
Provincial Employees	107,883	2,956,534	2,017,253	372,992	121,383	3,308,160	2,273,623	628,366
Municipal Employees	132,555	3,497,132	2,370,607	425,499	173,435	4,129,692	2,716,610	713,571
Armed Forces	10,071	218,105	138,665	23,857	23,682	603,551	399,656	108,200
Unclassified Employees	100,233	1,748,096	1,081,026	169,702	82,956	1,414,523	883,548	219,017
Total Employees	2,029,318	44,097,148	28,921,792	4,974,844	3,115,291	71,856,745	48,230,084	13,108,014
Farmers	9,528	215,674	126,497	17,531	32,357	692,063	429,630	94,740
Fishermen	1,539	24,598	16,219	2,548	230	4,862	3,445	920
Total Farmers and Fishermen	11,067	240,272	142,716	20,080	32,587	696,925	433,074	95,660
Accountants	2,219	106,946	71,397	18,838	3,378	188,718	133,412	47,854
Medical Doctors and Surgeons	8,831	586,691	454,946	115,692	11,066	924,062	723,232	294,949
Dentists	1,997	121,242	91,232	22,902	3,439	252,396	198,266	79,875
Lawyers and Notaries	4,202	227,382	163,197	42,428	6,679	444,244	328,879	128,652
Engineers and Architects	814	41,012	28,599	7,036	1,462	62,266	41,413	15,669
Entertainers and Artists	2,431	51,196	32,543	5,759	4,171	75,013	45,772	11,864
Other Professionals	5,207	150,301	99,923	20,231	12,984	347,214	232,657	69,878
Total Professionals	25,701	1,284,770	941,837	232,885	43,179	2,293,914	1,703,632	648,741
Salesmen	4,444	102,079	64,789	11,719	6,499	146,072	93,914	25,376
Forestry Operators	2,339	47,571	29,113	4,408	246	4,917	3,636	942
Manufacturers	1,569	26,296	15,331	2,366	3,027	52,618	30,188	7,085
Construction	8,107	147,401	83,255	12,561	19,764	351,032	208,597	50,262
Public Utilities	6,350	114,588	70,231	11,482	10,633	180,228	108,637	25,089
Wholesale Traders	1,520	30,436	18,030	2,950	2,181	72,120	45,675	15,593
Retail Traders	27,863	548,731	337,129	55,497	27,322	523,143	328,220	82,225
Insurance Agency Operators	687	21,513	14,627	2,997	359	13,434	9,275	2,969
Real Estate Agency Operators	127	3,643	2,277	410	500	17,122	11,228	3,903
Other Finance	164	4,621	3,168	540	1,278	50,843	36,723	13,655
Recreational Services Operators	483	12,120	7,304	1,276	2,097	45,634	31,725	8,313
Business Services Operators	1,141	19,994	12,309	1,938	2,147	39,497	25,867	6,564
Other Service Operators	18,333	328,423	199,121	32,316	26,388	473,270	291,434	73,784
Other Business Proprietors	905	17,105	10,267	1,586	3,290	46,718	32,584	7,682
Total Business Proprietors	69,588	1,322,442	802,162	130,327	99,232	1,870,577	1,163,789	298,066
Investors	124,270	3,373,454	2,333,634	390,712	309,268	10,035,895	7,165,628	1,630,180
Property Owners	20,068	505,916	333,243	64,980	16,994	484,011	327,034	98,473
Total Investment	144,338	3,879,371	2,666,877	455,692	326,262	10,519,906	7,492,663	1,728,653
Pensioners	77,729	1,335,831	673,524	95,640	172,256	3,093,792	1,586,326	354,828
Unclassified	147,398	1,528,182	789,902	91,096	113,163	1,372,061	747,392	166,264
GRAND TOTAL	2,509,583	53,790,094	35,003,599	6,012,284	3,908,469	91,849,991	61,450,874	16,425,602

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 8A (SUITE)

DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

MANITOBA				SASKATCHEWAN				
Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	
	$	$	$		$	$	$	
218,380	4,390,848	2,835,120	761,911	160,196	3,328,075	2,189,294	576,227	Employés d'entreprises
27,355	499,861	302,346	77,276	27,893	563,356	357,695	91,439	Employés d'institutions
13,045	402,933	272,501	80,283	13,633	410,533	281,187	80,473	Instituteurs et professeurs
14,848	382,120	252,670	71,686	8,197	213,507	142,078	39,196	Employés fédéraux
22,028	548,815	362,564	102,266	28,897	746,716	507,672	141,296	Employés provinciaux
20,538	509,804	336,130	93,205	13,690	308,686	199,762	52,421	Employés municipaux
4,294	103,610	67,066	18,718	1,770	38,531	24,895	6,391	Forces armées
5,567	79,564	45,856	10,929	10,295	122,506	65,711	12,881	Employés non classés
326,055	6,917,554	4,474,252	1,216,274	264,571	5,732,009	3,768,294	1,000,323	Total, employés
14,747	332,688	210,124	42,586	44,238	1,229,450	850,519	198,807	Cultivateurs
138	2,186	1,115	277	60	1,013	615	86	Pêcheurs
14,885	334,874	211,239	42,863	44,298	1,230,463	851,135	198,893	Total, cultivateurs et pêcheurs
483	18,381	13,112	4,419	354	16,616	11,386	3,633	Comptables
1,310	94,874	67,470	29,110	1,121	70,055	51,041	20,791	Médecins et chirurgiens
220	18,250	12,130	5,755	210	12,672	9,136	3,462	Dentistes
730	39,724	28,613	10,456	426	26,041	18,600	7,045	Avocats et notaires
215	6,976	5,224	1,535	20	1,042	784	288	Ingénieurs et architectes
154	1,901	997	206	159	2,409	1,577	354	Artistes, athlètes, etc.
903	31,207	22,785	7,813	893	17,284	10,976	3,002	Autres professions
4,006	211,313	150,330	59,295	3,182	146,119	103,500	38,573	Total, professions
971	21,406	13,277	3,792	674	13,764	8,236	2,122	Vendeurs
127	2,436	1,461	355	84	1,863	1,373	382	Exploitants forestiers
266	6,055	4,076	1,327	84	1,498	1,027	296	Fabricants
2,164	34,071	17,691	3,853	2,691	46,352	27,948	6,383	Construction
1,239	19,507	11,042	2,499	1,921	33,405	20,704	4,453	Services d'utilité publique
242	7,203	4,985	1,162	359	9,393	6,045	1,633	Commerçants de gros
2,755	50,719	31,251	8,271	2,954	62,394	39,959	10,469	Commerçants de détail
50	1,469	1,005	208	106	2,709	1,983	603	Courtiers d'assurance
40	974	629	172	53	2,136	1,605	544	Courtiers en immeubles
100	2,385	1,538	420	24	724	434	94	Autres entreprises financières
265	5,349	2,869	792	129	2,697	1,900	440	Exploitants, services récréatifs
104	1,604	1,026	202	77	2,500	1,953	768	Exploi., services commerciaux
2,395	42,397	25,452	7,574	3,240	55,865	34,044	8,287	Exploitants, autres services
114	3,544	1,890	671	164	5,204	3,880	859	Prop., autres entreprises
9,864	177,711	104,912	27,505	11,886	226,739	142,856	35,211	Total, prop. d'entreprises
33,440	869,365	586,469	142,219	36,901	1,090,807	758,885	188,295	Portefeuillistes
2,266	73,175	42,858	12,764	3,283	80,095	48,994	14,222	Propriétaires d'immeubles
35,706	942,540	629,327	154,983	40,184	1,170,903	807,879	202,517	Total, placement
16,423	272,585	130,871	29,226	11,888	213,802	109,912	24,446	Pensionnés
10,811	123,057	66,968	14,707	6,388	70,587	37,155	7,383	Non classés
413,721	9,001,040	5,781,177	1,548,644	383,071	8,804,386	5,828,967	1,509,468	TOTAL GLOBAL

TABLE 8A (CONTINUED)

TAXABLE RETURNS BY PROVINCE AND OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA / COLOMBIE BRITANNIQUE			
	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total
		$	$	$		$	$	$
Employees of Businesses	608,020	15,130,588	10,700,861	2,888,373	664,624	16,243,324	11,212,685	3,045,205
Employees of Institutions	69,875	1,483,029	991,393	238,487	83,888	1,749,054	1,117,717	275,237
Teachers and Professors	29,386	881,070	627,418	168,217	27,928	1,222,541	855,582	241,550
Federal Employees	21,593	593,211	408,480	106,214	31,860	879,256	599,569	158,939
Provincial Employees	58,382	1,388,226	949,716	237,913	58,839	1,546,665	1,043,723	278,312
Municipal Employees	56,362	1,424,362	997,174	252,905	37,097	943,476	637,264	166,616
Armed Forces	7,484	174,964	113,603	27,064	7,548	191,548	126,913	32,558
Unclassified Employees	18,769	323,478	209,557	49,569	26,946	490,317	313,606	75,915
Total Employees	869,871	21,398,928	14,998,201	3,968,742	948,730	23,266,180	15,907,059	4,274,332
Farmers	31,838	858,528	594,975	130,139	5,316	122,398	78,374	19,339
Fishermen					5,025	99,040	66,406	15,745
Total Farmers and Fishermen	31,838	858,528	594,975	130,139	10,341	221,438	144,780	35,084
Accountants	942	41,723	26,388	9,357	1,184	53,551	36,531	12,356
Medical Doctors and Surgeons	1,221	106,957	82,048	32,746	4,156	321,464	231,391	97,243
Dentists	390	21,478	16,113	5,941	1,202	87,160	61,351	25,582
Lawyers and Notaries	653	57,910	40,025	17,216	1,934	122,776	82,424	33,110
Engineers and Architects	443	23,513	17,761	6,183	841	33,785	21,792	9,085
Entertainers and Artists	671	10,349	6,292	1,374	757	14,504	8,022	2,578
Other Professionals	6,590	167,795	108,161	30,557	6,289	182,757	121,667	37,460
Total Professionals	10,911	429,726	296,789	103,376	16,363	815,998	563,179	217,413
Salesmen	1,584	41,042	27,396	7,167	1,886	41,744	27,102	7,116
Forestry Operators	150	3,315	2,408	652	1,016	21,346	14,111	3,336
Manufacturers	748	15,215	10,016	1,912	1,134	17,739	10,213	2,249
Construction	5,594	102,734	66,890	15,174	7,250	128,009	77,599	18,461
Public Utilities	5,252	101,418	65,986	14,923	3,603	71,544	46,211	11,129
Wholesale Traders	438	27,429	11,214	5,792	711	25,812	17,326	6,318
Retail Traders	5,132	103,173	67,159	16,219	6,691	127,672	78,862	19,202
Insurance Agency Operators	40	1,512	1,298	289	131	3,615	2,182	603
Real Estate Agency Operators	242	13,798	9,635	2,870	397	12,033	7,295	2,439
Other Finance	111	11,799	7,445	2,979	434	18,975	11,215	3,901
Recreational Services Operators	557	13,961	8,869	2,131	372	9,544	6,325	1,884
Business Services Operators	465	8,589	5,477	1,280	606	9,329	5,912	1,374
Other Service Operators	8,094	185,138	123,355	32,357	9,208	182,237	112,673	29,890
Other Business Proprietors	1,012	55,033	37,564	12,744	1,052	23,606	13,933	3,874
Total Business Proprietors	27,836	643,113	417,317	109,321	32,605	651,461	403,858	104,661
Investors	68,771	2,916,505	2,097,754	521,269	107,913	3,426,922	2,408,319	531,202
Property Owners	6,610	199,791	131,021	38,391	9,551	289,886	188,150	56,730
Total Investment	75,381	3,116,296	2,228,775	559,660	117,464	3,716,808	2,596,469	587,932
Pensioners	23,876	435,910	233,835	48,044	56,465	1,048,308	550,947	120,273
Unclassified	19,104	255,147	147,160	31,739	57,154	681,845	376,436	79,061
GRAND TOTAL	1,060,401	27,178,689	18,944,449	4,958,187	1,241,008	30,443,784	20,569,829	5,425,872

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 8A (SUITE)

DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (*En milliers de dollars*)

YUKON				NORTHWEST TERRITORIES / TERRITOIRES DU NORD-OUEST				
Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	
	$	$	$		$	$	$	
5,552	124,075	86,947	22,816	8,231	190,836	134,453	37,282	Employés d'entreprises
200	3,397	2,127	507	1,220	21,857	12,929	3,080	Employés d'institutions
20	703	496	152	200	5,660	3,869	1,140	Instituteurs et professeurs
1,294	34,747	24,562	6,623	2,177	60,923	43,383	12,022	Employés fédéraux
1,748	46,358	32,378	8,745	3,608	101,279	70,596	19,467	Employés provinciaux
212	5,491	4,000	1,078	956	19,156	12,308	3,032	Employés municipaux
10	337	207	52	335	9,126	6,336	1,665	Forces armées
362	5,691	3,524	829	616	9,476	5,456	1,417	Employés non classés
9,403	220,799	154,240	40,802	17,338	418,315	289,330	79,105	Total, employés
								Cultivateurs
				13	134	65	13	Pêcheurs
13	216	129	34	15	160	80	16	Total, cultivateurs et pêcheurs
				10	516	310	122	Comptables
17	1,231	788	366	30	1,853	1,283	560	Médecins et chirurgiens
11	624	458	163					Dentistes
20	1,003	661	215	18	960	741	251	Avocats et notaires
								Ingénieurs et architectes
10	89	43	7					Artistes, athlètes, etc.
87	1,849	1,190	326	30	564	311	78	Autres professions
159	5,226	3,431	1,140	110	4,345	2,968	1,108	Total, professions
								Vendeurs
								Exploitants forestiers
								Fabricants
68	1,126	678	163	46	743	480	118	Construction
34	712	500	132	55	813	468	110	Services d'utilité publique
								Commerçants de gros
60	1,144	733	187	56	1,224	831	225	Commerçants de détail
								Courtiers d'assurance
								Courtiers en immeubles
								Autres entreprises financières
								Exploitants, services récréatifs
14	230	160	46	10	170	110	25	Exploit., services commerciaux
134	2,155	1,363	332	115	2,164	1,445	362	Exploitants, autres services
47	807	518	121					Prop., autres entreprises
378	6,509	4,133	1,023	303	5,504	3,586	898	Total, prop. d'entreprises
336	12,939	9,988	1,652	181	9,086	6,211	1,407	Portefeuillistes
38	787	523	114	24	717	470	148	Propriétaires d'immeubles
374	13,726	10,510	1,766	205	9,803	6,681	1,555	Total, placement
141	2,209	1,091	240	46	506	139	22	Pensionnés
636	6,011	2,925	534	482	4,560	2,149	444	Non classés
11,107	254,807	176,542	45,564	18,504	443,410	305,103	83,195	TOTAL GLOBAL

TABLE 9

ALL RETURNS BY PROVINCE AND AGE

1982 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND *TERRE-NEUVE*		PRINCE EDWARD ISLAND *ÎLE DU PRINCE-ÉDOUARD*		NOVA SCOTIA *NOUVELLE-ÉCOSSE*		NEW BRUNSWICK *NOUVEAU-BRUNSWICK*		QUEBEC *QUÉBEC*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
		$		$		$		$		$
Under *Moins de* 18	6,173	15,813	1,327	3,555	7,405	20,186	6,109	16,288	36,181	124,093
18	8,281	30,269	1,500	5,454	8,480	24,654	7,867	22,605	59,779	255,522
19	9,721	55,249	2,213	10,878	12,733	62,026	11,534	52,538	77,435	455,548
20	8,734	60,154	2,139	14,498	13,542	89,265	11,368	66,342	95,078	653,656
21	11,339	86,162	2,206	16,512	14,142	110,666	12,299	92,573	105,351	901,174
22	8,370	73,819	2,092	16,905	14,704	130,986	12,554	114,100	105,358	992,912
23	9,251	94,879	1,997	18,130	15,215	147,952	12,210	114,811	118,194	1,255,525
24	10,026	110,474	1,897	17,322	15,398	164,958	11,381	122,265	114,725	1,297,397
25	9,021	94,771	1,941	21,527	15,405	177,229	12,519	127,176	111,055	1,404,561
26	8,515	105,908	1,652	18,933	13,384	174,569	13,195	160,328	110,870	1,385,648
27	10,421	125,260	1,810	21,898	13,803	177,483	10,684	123,634	112,781	1,563,670
28	8,598	114,462	1,880	22,017	12,988	180,831	11,573	142,274	111,644	1,579,988
29	8,587	126,120	1,737	21,657	13,803	195,841	11,691	156,410	110,767	1,600,177
30	10,100	132,705	1,615	18,811	13,786	185,275	11,185	143,347	99,262	1,508,799
31	9,318	123,819	1,779	22,120	13,260	192,993	10,137	139,278	94,553	1,486,585
32	8,348	114,927	1,791	24,886	13,049	181,261	11,020	166,712	102,597	1,635,557
33	8,788	120,533	1,978	25,389	11,892	189,034	10,823	179,721	95,108	1,572,509
34	9,279	122,153	1,959	26,889	13,982	204,663	10,401	151,955	106,328	1,780,005
35	7,119	113,368	1,708	24,651	14,306	210,154	12,246	186,215	94,268	1,679,266
36	7,555	108,971	1,779	27,593	11,420	194,213	10,257	151,321	92,970	1,627,732
37	8,061	105,142	1,290	18,875	11,098	183,274	9,874	155,070	93,667	1,693,827
38	6,550	106,142	1,456	21,349	11,538	200,132	8,709	136,717	84,900	1,571,462
39	6,531	101,607	1,249	18,919	8,890	164,719	8,519	142,006	84,048	1,502,589
40	5,827	84,854	1,153	18,270	9,388	161,707	6,613	114,714	76,432	1,476,263
41	5,323	76,466	943	15,499	8,415	145,580	6,339	104,255	67,348	1,341,875
42	5,677	93,822	1,048	16,422	8,471	127,668	6,177	110,443	61,645	1,185,656
43	5,473	87,268	1,168	19,561	6,910	128,675	6,653	105,060	61,145	1,198,704
44	4,309	72,881	1,003	17,122	7,368	135,074	6,205	99,063	61,957	1,220,067
45	4,307	60,724	1,037	14,590	7,668	131,309	4,730	84,127	58,339	1,153,170
46	5,236	70,205	1,024	16,406	7,302	123,612	5,428	88,021	57,069	1,102,435
47	4,388	66,067	971	13,433	7,126	122,446	5,269	87,401	56,657	1,103,397
48	3,963	61,442	887	13,863	7,635	142,835	5,697	84,328	54,891	1,036,658
49	3,346	51,102	749	12,870	6,176	108,872	5,108	86,291	50,767	1,026,218
50	3,872	59,547	1,095	15,465	7,470	131,821	5,495	84,595	55,508	1,098,199
51	3,551	54,892	863	13,051	6,990	113,489	4,610	77,015	54,134	1,100,426
52	3,039	55,388	765	12,142	5,952	104,481	4,856	83,823	56,589	1,122,205
53	3,473	49,383	852	13,617	6,066	120,602	4,701	78,599	50,041	970,343
54	3,437	47,768	848	11,836	5,899	109,938	5,256	85,718	49,150	938,939
55	3,600	52,415	804	12,190	5,952	98,347	4,769	80,973	45,006	913,900
56	3,629	47,220	852	12,391	5,700	111,927	4,490	80,297	48,799	987,518
57	2,432	39,340	754	11,549	5,334	93,181	4,711	77,179	46,324	909,349
58	2,317	36,255	679	11,829	3,908	81,844	4,452	83,016	38,883	722,647
59	2,947	46,920	702	11,178	4,666	89,530	4,541	83,208	39,518	795,017
60	2,578	39,288	766	11,535	4,234	74,281	4,177	67,739	37,246	729,180
61	2,677	39,284	627	9,270	5,487	96,204	4,158	59,770	37,337	740,898
62	2,437	28,790	712	10,601	5,193	83,888	3,558	64,081	29,377	572,980
63	1,798	26,234	641	8,374	4,628	82,129	2,540	42,852	27,977	542,278
64	2,073	25,231	570	8,655	3,460	64,775	2,542	49,100	28,547	506,087
65	1,866	29,403	590	7,435	4,564	74,282	3,064	50,414	33,279	534,741
66	1,397	17,059	448	6,387	3,709	59,903	2,966	43,224	24,488	363,120
67	1,762	17,710	477	7,690	4,028	56,932	2,624	43,262	25,665	376,833
68	1,616	16,313	559	8,151	3,116	49,600	2,244	32,931	23,905	335,882
69	1,283	16,180	487	6,443	3,529	49,190	2,196	30,721	25,333	363,987
70	1,374	17,135	451	5,999	3,262	46,630	1,827	26,358	23,310	328,228
71–75	3,832	42,170	1,540	21,312	10,919	159,392	7,977	113,278	78,336	1,055,763
Over-*plus de 75*	3,034	33,147	1,473	19,323	10,151	155,129	7,219	100,068	81,310	1,043,018
Not stated *Non-déclaré*	176	378	45	110	290	2,195	30	364	90	671
TOTAL	306,735	3,806,090	68,578	853,339	495,189	6,999,832	401,377	5,365,975	3,783,321	58,424,853

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 9

TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'ÂGE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ONTARIO		MANITOBA		SASKATCHEWAN		ALBERTA		BRITISH COLUMBIA / COLOMBIE BRITANNIQUE		CANADA	
Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total
	$		$		$		$		$		$
75,547	265,774	10,012	34,259	8,781	30,686	25,555	95,160	20,843	80,556	199,374	691,123
90,601	379,129	12,948	49,292	10,881	50,843	25,947	160,188	30,093	143,096	257,555	1,128,058
129,026	748,751	19,959	118,189	16,405	125,891	41,524	375,301	38,119	289,148	360,154	2,305,215
147,892	1,108,741	15,709	132,559	16,542	157,337	44,607	485,347	40,793	408,846	398,174	3,192,718
159,394	1,325,369	17,794	166,382	18,429	197,843	47,295	531,782	41,958	466,713	432,267	3,915,411
155,434	1,584,932	18,568	192,006	17,152	201,230	51,196	683,072	43,085	519,829	430,745	4,535,959
157,737	1,816,402	17,212	205,864	16,766	223,476	52,047	755,310	45,555	566,886	449,046	5,235,453
149,851	1,873,776	17,731	201,522	14,581	213,234	52,948	799,930	50,383	658,601	441,606	5,498,669
143,082	1,972,842	18,338	233,346	16,699	238,336	48,607	804,606	43,631	630,861	423,104	5,747,728
144,273	2,123,991	17,857	253,825	16,435	231,299	49,604	873,245	47,483	723,204	426,312	6,099,740
143,732	2,203,468	17,887	221,040	16,333	248,570	47,323	855,824	49,617	719,659	427,219	6,306,170
145,540	2,260,089	17,089	243,700	15,319	226,601	48,917	912,784	45,477	781,671	422,165	6,516,920
137,927	2,192,285	19,537	296,550	14,696	219,144	45,827	862,154	45,150	748,834	412,456	6,465,306
144,421	2,397,353	15,772	258,747	13,399	206,977	37,613	760,677	43,449	781,919	393,434	6,442,302
129,888	2,322,755	13,175	199,994	13,135	218,394	40,255	872,225	42,446	756,417	370,548	6,383,624
135,785	2,475,941	14,696	224,525	13,993	210,361	39,180	801,106	42,764	794,038	386,006	6,679,269
132,002	2,435,296	14,927	245,925	12,924	213,904	36,028	799,386	43,532	779,918	370,621	6,610,031
131,825	2,520,454	15,264	251,281	11,669	206,340	35,752	750,817	43,055	815,831	381,943	6,876,563
141,307	2,828,790	16,292	281,529	10,733	192,383	38,810	913,710	48,511	1,005,741	388,235	7,496,763
129,871	2,559,450	13,044	227,204	10,254	191,434	32,490	739,288	40,252	854,851	352,294	6,730,955
105,329	2,149,997	13,392	216,138	10,631	206,022	28,178	672,160	36,993	807,276	320,594	6,254,077
108,569	2,312,388	13,365	221,509	9,117	168,418	26,364	653,596	38,226	843,781	310,806	6,279,475
111,882	2,346,106	11,220	208,504	10,055	206,484	25,318	644,830	35,072	808,846	304,707	6,185,290
104,789	2,323,002	12,097	225,403	8,395	176,598	22,768	596,421	34,223	794,275	283,421	6,011,856
94,997	2,043,516	9,724	185,567	8,326	159,968	22,919	575,749	30,795	684,228	256,469	5,367,191
99,880	2,082,171	10,012	188,372	8,803	176,647	21,699	559,781	29,967	717,873	254,606	5,287,419
92,051	1,978,979	10,420	187,865	9,202	166,113	21,741	555,419	25,860	610,974	241,892	5,066,895
91,238	2,077,355	10,443	200,604	8,391	156,471	18,192	503,655	27,543	660,629	237,845	5,169,504
90,678	1,902,437	9,657	186,610	8,378	169,943	17,118	449,019	26,608	598,720	229,583	4,776,436
87,404	1,941,591	8,338	158,984	7,356	161,113	18,242	494,586	25,437	611,756	223,729	4,790,377
86,404	1,891,056	9,273	185,427	7,677	156,101	18,571	491,619	25,155	593,019	222,518	4,736,165
79,365	1,862,853	8,189	150,774	7,356	145,683	18,193	480,896	25,830	602,824	212,842	4,600,638
79,584	1,862,861	9,169	170,887	7,700	163,301	18,411	504,498	20,730	522,793	202,542	4,531,350
86,174	1,955,400	10,149	201,120	7,499	150,018	19,268	500,066	22,590	571,824	220,029	4,792,299
85,868	1,921,041	8,737	180,598	7,831	170,802	19,199	532,299	25,199	603,080	217,786	4,787,331
90,180	2,043,163	8,886	152,186	8,176	160,288	17,815	522,734	26,138	631,529	223,147	4,907,773
82,056	1,868,808	9,705	185,237	7,803	170,102	17,295	445,478	21,879	554,276	204,482	4,470,289
77,219	1,773,633	8,426	169,700	8,406	171,122	17,003	443,053	23,140	572,963	199,525	4,343,209
75,150	1,693,453	7,692	160,208	7,111	158,324	16,332	409,555	21,843	527,008	189,094	4,126,224
78,165	1,695,491	9,259	178,495	7,150	151,655	15,916	424,813	22,092	531,721	196,720	4,237,000
73,202	1,640,722	8,974	165,951	8,460	172,540	12,642	348,070	20,102	459,463	183,439	3,931,012
71,371	1,553,360	7,357	144,836	7,039	159,015	15,108	376,141	21,469	532,356	173,108	3,714,133
71,814	1,580,456	8,885	168,581	6,597	144,070	13,946	364,985	22,178	504,212	176,275	3,801,831
72,510	1,491,703	8,870	149,066	7,087	150,339	13,513	353,399	20,596	482,031	172,005	3,561,582
67,800	1,409,890	7,424	125,938	6,685	142,627	12,542	295,559	20,040	458,926	165,164	3,389,637
70,113	1,405,164	8,170	126,522	6,023	145,058	9,949	232,895	21,085	494,952	157,123	3,178,809
56,002	1,097,903	7,219	104,421	6,956	138,849	10,613	250,237	18,056	376,628	136,769	2,676,347
50,280	1,013,194	6,845	100,593	5,457	113,737	8,814	192,747	15,801	330,005	124,692	2,411,802
44,971	888,621	7,414	119,070	5,600	116,579	8,225	189,189	16,377	311,394	126,207	2,325,893
42,356	815,088	6,680	99,452	4,763	105,741	10,122	210,147	15,861	315,450	113,097	2,040,624
42,834	807,551	6,966	87,899	5,428	111,757	7,715	150,607	16,413	313,521	114,174	1,977,875
43,898	811,488	8,674	106,520	5,074	103,358	7,534	183,170	15,160	283,691	112,029	1,935,094
42,287	750,056	6,305	74,621	4,828	95,677	7,876	160,357	16,636	290,431	110,908	1,840,242
35,976	672,053	7,737	106,241	5,000	95,994	6,006	147,451	14,287	252,706	99,406	1,701,592
141,109	2,487,797	26,558	316,490	16,891	297,194	21,638	426,609	49,404	788,759	358,857	5,717,677
168,149	2,883,199	42,785	374,542	19,815	295,258	24,168	480,271	59,116	883,095	417,829	6,277,110
526	1,744	568	4,126	488	3,954	437	4,200	1,106	9,009	4,186	29,438
5,627,315	98,430,881	699,395	10,126,799	572,680	9,541,202	1,432,915	28,658,173	1,755,203	32,462,645	15,220,863	256,089,424

Note: The deletion of this table from the publication is under consideration. It would still be available however, in unpublished format upon request. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau de la publication. Il serait encore disponible mais seulement sur demande et sous un format non publié. Si vous souhaitez que ce tableau continue de figurer dans cette publication, veuillez nous en informer par écrit.

TABLE 9A

TAXABLE RETURNS BY PROVINCE AND AGE

1982 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND *TERRE-NEUVE*		PRINCE EDWARD ISLAND *ÎLE DU PRINCE-ÉDOUARD*		NOVA SCOTIA *NOUVELLE-ÉCOSSE*		NEW BRUNSWICK *NOUVEAU-BRUNSWICK*		QUEBEC *QUÉBEC*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
		$		$		$		$		$
Under *Moins de* 18	1,304	8,945	232	1,424	626	5,197	1,160	7,442	4,368	45,220
18	2,776	21,162	479	3,062	916	9,036	1,869	12,553	14,729	135,609
19	5,295	44,898	1,077	7,978	3,477	34,902	4,672	37,442	31,572	305,630
20	5,767	53,394	1,506	12,670	6,065	63,503	6,421	55,538	46,974	495,302
21	8,031	80,988	1,492	14,935	7,700	88,843	8,666	84,918	63,365	760,440
22	6,404	70,646	1,543	15,371	8,864	113,131	9,552	107,013	66,960	869,654
23	7,300	91,304	1,618	17,419	9,508	129,359	9,159	109,715	83,315	1,151,039
24	7,642	107,280	1,330	16,230	9,581	143,912	8,879	117,767	80,532	1,199,108
25	6,265	90,456	1,614	20,484	10,078	162,191	9,423	124,524	79,400	1,322,523
26	6,748	103,751	1,351	18,426	9,646	163,831	10,181	155,988	78,881	1,308,586
27	7,677	120,773	1,503	21,443	9,810	169,633	7,615	119,049	80,797	1,476,042
28	6,495	111,523	1,470	21,580	9,097	168,253	8,101	137,923	78,823	1,493,943
29	6,654	123,308	1,322	20,835	9,647	183,563	8,446	150,443	76,748	1,514,236
30	7,374	128,667	1,161	17,923	9,164	174,794	7,553	136,834	67,285	1,422,622
31	6,438	118,492	1,297	21,441	8,782	181,588	7,121	136,669	63,546	1,415,307
32	5,877	111,925	1,384	24,262	8,337	167,154	8,500	163,261	70,686	1,557,672
33	6,047	116,985	1,484	24,668	8,419	177,973	8,170	175,768	67,540	1,508,600
34	6,368	119,336	1,454	26,417	9,197	192,324	7,214	146,885	74,866	1,705,192
35	5,334	110,729	1,252	24,156	8,831	196,426	8,833	182,419	66,711	1,606,851
36	5,132	101,758	1,370	27,065	8,236	186,378	7,555	147,791	63,828	1,550,016
37	5,280	102,160	953	18,208	7,451	173,259	7,231	151,760	66,814	1,623,897
38	5,194	103,265	1,159	20,690	8,420	191,684	6,541	132,969	60,914	1,498,576
39	4,782	99,097	938	18,374	6,535	158,246	6,911	138,181	58,085	1,416,374
40	4,193	83,851	871	17,658	6,309	151,604	5,342	110,974	54,293	1,409,211
41	3,524	73,557	745	14,852	5,846	136,522	4,461	101,313	49,653	1,284,975
42	4,324	91,602	866	16,092	5,521	119,748	5,011	107,259	43,928	1,124,560
43	3,816	83,571	916	18,887	4,846	121,239	4,870	101,602	44,166	1,138,494
44	3,439	72,274	828	16,788	5,421	127,655	4,373	94,684	45,350	1,165,322
45	3,101	59,581	758	14,177	4,842	123,061	3,675	81,789	42,844	1,102,451
46	3,469	67,521	809	16,032	5,162	118,938	3,804	85,643	40,718	1,045,798
47	3,035	63,297	691	12,806	4,785	114,146	3,929	85,016	40,729	1,043,163
48	2,668	59,129	716	13,707	5,305	132,858	3,600	80,528	39,885	988,446
49	2,490	49,315	634	12,467	4,035	103,124	3,754	83,954	38,144	977,432
50	2,636	56,944	810	14,762	5,633	126,772	4,009	81,828	41,213	1,038,602
51	2,562	52,405	608	12,552	4,393	105,748	3,559	74,868	41,158	1,048,005
52	2,521	53,540	600	11,874	3,766	97,197	4,065	82,424	42,597	1,062,991
53	2,330	46,497	681	13,341	4,477	115,199	3,372	76,384	36,284	918,448
54	2,328	45,638	640	11,544	4,080	102,466	4,139	83,558	35,873	882,094
55	2,615	49,801	702	11,871	3,826	90,853	3,855	78,872	33,035	859,436
56	2,310	45,077	666	11,852	4,260	106,097	3,425	77,165	37,083	932,756
57	1,882	37,724	587	11,165	3,954	87,550	3,642	74,074	36,345	855,200
58	1,588	33,966	551	11,416	3,192	78,882	4,053	81,369	28,098	675,513
59	2,247	45,769	575	10,806	3,059	80,439	3,842	81,229	29,839	745,989
60	1,715	38,142	600	11,214	2,564	67,000	2,964	64,822	28,848	690,859
61	2,141	37,309	486	8,880	3,867	89,641	2,673	54,282	28,297	692,993
62	1,357	25,709	561	10,126	3,512	76,841	2,993	61,857	21,289	530,402
63	1,394	25,227	450	7,826	3,185	74,241	1,959	41,169	21,440	508,336
64	1,229	23,440	420	8,025	2,583	59,389	2,227	47,312	19,673	458,762
65	1,321	27,358	382	6,528	2,613	61,134	1,940	43,743	18,524	438,274
66	745	13,394	289	5,598	2,078	47,888	1,810	35,736	12,132	271,271
67	749	12,611	368	7,035	1,824	42,574	1,821	38,436	12,469	281,421
68	658	11,533	388	7,147	1,659	38,167	1,825	29,802	12,082	250,234
69	862	14,136	294	5,169	1,613	34,115	1,400	25,239	11,541	267,462
70	759	13,358	289	5,095	1,719	35,301	1,318	23,138	10,463	238,309
71-75	1,825	31,319	1,032	18,310	5,201	116,004	4,965	94,875	33,160	744,861
Over-*plus de 75*	1,241	24,231	847	15,325	4,472	109,666	4,422	80,738	31,665	735,308
Not stated *Non-déclaré*					117	1,937	30	326	26	275
TOTAL	209,313	3,609,794	49,650	805,998	308,106	6,329,175	282,898	5,098,856	2,509,583	53,790,094

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 9A

DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'ÂGE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ONTARIO		MANITOBA		SASKATCHEWAN		ALBERTA		BRITISH COLUMBIA / COLOMBIE BRITANNIQUE		CANADA	
Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total
	$		$		$		$		$		$
6,112	84,137	673	7,416	1,459	10,941	2,628	26,538	2,561	27,989	21,475	227,879
19,662	179,691	2,371	19,552	3,175	28,142	9,235	99,377	7,911	71,759	63,743	585,747
45,168	467,993	7,413	78,702	8,379	94,829	25,855	322,512	18,563	221,331	152,461	1,626,920
71,525	834,215	9,384	109,962	10,633	137,926	30,947	437,755	25,610	353,271	215,979	2,568,061
83,328	1,033,840	10,887	144,832	12,772	179,694	32,222	484,308	29,782	423,232	259,648	3,314,683
98,854	1,380,411	12,497	170,127	11,872	182,685	38,724	638,620	29,035	465,053	286,001	4,037,755
108,889	1,650,565	12,194	184,322	12,452	208,842	39,534	720,405	32,456	528,252	318,493	4,825,428
105,428	1,733,554	11,928	185,717	11,128	204,655	40,007	764,305	33,486	613,764	312,018	5,123,914
106,463	1,858,897	12,327	214,253	11,637	225,893	36,964	766,466	31,217	598,624	307,599	5,425,798
108,181	2,017,394	13,187	238,201	11,377	219,425	38,785	841,467	34,797	688,260	315,596	5,802,823
108,163	2,099,406	11,691	202,045	11,551	236,283	36,477	823,731	33,756	680,940	311,199	5,993,350
106,162	2,159,124	11,457	229,425	9,819	212,028	37,405	873,060	33,536	747,105	304,662	6,204,450
98,926	2,080,256	13,494	277,487	9,368	202,197	34,393	830,100	31,525	708,040	292,537	6,134,669
102,811	2,265,127	10,772	241,651	8,398	193,234	28,618	729,565	31,566	754,098	276,793	6,110,788
96,116	2,211,450	8,720	188,876	8,746	205,935	32,689	844,849	31,193	725,640	266,622	6,097,460
101,759	2,377,504	9,391	207,560	8,315	193,938	28,655	767,943	32,158	760,623	277,147	6,381,095
96,738	2,343,660	10,284	230,733	8,069	199,567	27,783	769,096	30,189	744,481	266,631	6,338,338
98,034	2,425,354	10,682	235,402	7,966	193,088	27,018	717,916	31,282	784,433	275,864	6,590,792
105,879	2,722,688	11,443	264,202	7,187	179,815	30,578	884,171	38,225	968,165	286,572	7,198,716
96,682	2,466,039	8,714	206,913	6,837	176,260	24,362	708,560	30,219	814,385	254,704	6,432,262
80,076	2,064,161	8,391	197,300	7,484	194,874	21,469	647,063	28,098	776,881	234,883	5,994,158
82,537	2,227,073	8,497	204,903	5,943	157,890	20,810	633,956	29,047	821,704	230,602	6,035,477
84,272	2,260,083	7,739	198,404	7,454	198,877	20,401	617,556	27,710	783,254	226,286	5,927,406
81,343	2,247,188	8,181	211,811	6,073	166,554	18,584	578,938	27,417	774,488	213,935	5,791,274
72,667	1,966,879	6,977	174,721	5,579	148,393	17,901	554,334	23,702	658,195	192,168	5,147,325
74,142	2,000,330	7,502	180,164	6,487	167,769	17,630	541,077	24,339	703,850	190,723	5,081,187
71,189	1,919,273	7,393	176,671	6,197	156,692	16,974	533,378	20,537	592,161	181,802	4,868,969
71,619	2,009,476	7,344	188,087	5,535	144,061	14,899	489,079	22,640	641,544	182,329	4,974,579
69,919	1,840,865	6,920	176,060	5,985	162,457	12,915	432,428	20,297	571,858	172,038	4,589,348
67,453	1,874,007	5,540	147,033	5,322	152,893	14,912	475,853	20,612	593,376	168,453	4,598,033
65,457	1,811,151	6,345	173,861	5,087	145,065	14,895	472,651	19,883	571,725	165,646	4,518,072
62,626	1,796,022	5,557	140,023	5,270	138,447	14,005	463,892	19,584	579,991	159,843	4,411,261
62,928	1,794,084	6,067	156,688	5,646	157,642	14,667	485,744	16,034	506,171	155,006	4,347,668
67,564	1,883,034	7,830	192,713	5,651	142,902	15,322	482,377	18,147	554,738	169,518	4,598,202
66,888	1,851,162	6,951	172,460	5,528	163,140	16,377	519,873	20,907	585,845	169,466	4,605,836
70,198	1,960,338	5,157	139,005	5,575	148,596	14,436	501,198	21,093	613,660	170,560	4,690,032
63,867	1,803,726	7,431	176,033	5,991	162,774	14,028	429,889	17,651	535,624	156,576	4,294,900
59,343	1,694,556	5,676	159,824	6,280	163,073	13,487	423,792	18,656	552,947	151,061	4,137,398
59,234	1,628,768	5,424	152,056	5,609	150,089	12,740	398,162	17,118	506,127	144,746	3,945,086
59,223	1,626,184	6,758	170,450	5,592	145,596	12,708	410,216	18,028	513,560	150,523	4,053,970
56,514	1,579,129	6,388	155,043	6,316	164,744	10,229	337,722	15,381	443,546	142,114	3,759,283
54,019	1,482,333	5,317	135,501	5,806	153,476	11,118	359,121	16,981	511,535	131,110	3,535,770
56,539	1,520,867	6,220	158,071	5,180	138,129	11,579	351,617	17,174	482,818	136,630	3,629,227
54,043	1,416,282	5,599	135,420	5,231	140,789	10,598	339,106	16,692	461,417	129,179	3,377,547
51,798	1,352,652	4,621	114,498	5,087	134,718	9,722	281,693	15,203	439,632	124,194	3,217,432
52,801	1,335,339	5,247	115,169	4,700	138,662	8,295	226,158	16,759	475,797	117,871	3,009,965
39,476	1,033,871	4,628	96,852	4,913	129,826	8,526	241,008	13,464	356,845	99,646	2,521,160
36,354	954,732	4,312	90,462	4,351	108,142	6,746	183,987	12,232	314,055	90,356	2,255,629
29,375	784,609	3,943	98,334	3,711	104,487	5,545	170,284	10,259	271,587	77,769	2,010,694
26,832	691,936	3,075	75,819	3,613	96,001	6,601	184,187	10,739	277,730	68,098	1,704,150
29,507	702,939	2,873	65,425	3,651	98,434	4 569	127,739	10,973	276,259	68,971	1,656,679
28,400	693,965	3,770	77,121	3,579	90,742	5,674	165,291	9,797	239,497	67,974	1,607,050
26,788	627,996	2,806	52,954	3,424	85,434	5,256	142,144	9,842	241,733	63,923	1,498,597
23,554	579,198	3,313	77,662	3,134	80,775	4,400	134,841	8,721	211,872	57,772	1,402,028
86,614	2,065,368	9,516	215,782	10,287	249,904	13,916	368,093	27,414	630,791	194,289	4,542,748
98,407	2,378,852	9,641	207,828	10,541	234,735	15,458	420,484	27,936	685,629	204,951	4,900,929
23	262	263	3,455	119	2,231	130	3,017	374	5,899	1,271	20,445
3,908,469	91,849,991	418,721	9,001,040	383,071	8,804,386	1,060,401	27,178,689	1,241,008	30,443,784	10,428,026	238,280,441

Note: The deletion of this table from the publication is under consideration. It would still be available however, in unpublished format upon request. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau de la publication. Il serait encore disponible mais seulement sur demande et sous un format non publié. Si vous souhaitez que ce tableau continue de figurer dans cette publication, veuillez nous en informer par écrit.

TABLE 10

ALL RETURNS BY AGE, SEX AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

	UNDER - *MOINS DE* 20				AGE GROUP 20 - 24 *GROUPE D'ÂGE*			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns								
Déclarations imposables								
Under		$		$		$		$
Moins de $ 6,000	8,651	46,578	5,114	26,150	13,428	72,440	11,412	58,988
$ 6,000 to-à 8,000	48,879	343,033	29,750	208,735	82,500	583,672	89,044	627,973
8,000 to-à 10,000	31,487	281,209	19,058	170,710	105,347	946,482	104,723	944,940
10,000 to-à 12,500	33,233	371,685	14,961	166,011	127,355	1,422,330	112,467	1,266,686
12,500 to-à 15,000	15,783	214,553	8,714	119,917	116,629	1,600,431	112,864	1,549,079
15,000 to-à 17,500	6,430	103,831	2,528	40,400	92,024	1,490,652	78,995	1,275,924
17,500 to-à 20,000	3,316	62,641	810	15,129	69,150	1,291,965	46,049	856,871
20,000 to-à 22,500	2,333	49,417	401	8,575	57,428	1,215,963	24,056	509,941
22,500 to-à 25,000	2,077	48,989	363	8,636	41,304	980,721	16,326	386,787
25,000 to-à 27,500	1,057	27,535	67	1,746	29,686	776,190	7,199	187,354
27,500 to-à 30,000	511	14,577	92	2,683	18,988	544,253	2,916	82,882
30,000 to-à 35,000	784	25,895	69	2,184	18,891	604,993	1,124	36,610
35,000 to-à 40,000	148	5,607	153	5,610	6,073	224,419	379	14,244
40,000 to-à 50,000	114	5,449	150	6,432	3,023	133,063	524	22,962
50,000 and over-*et plus*	373	30,463	273	26,166	1,769	123,362	466	37,663
TOTAL	155,176	1,631,463	82,503	809,084	783,595	12,010,935	608,544	7,858,906
All Returns								
Toutes les déclarations								
Under								
Moins de $ 1,000	39,455	18,127	57,289	20,160	33,385	55-	145,303	27,877
$ 1,000 to-à 3,000	119,939	241,591	106,627	212,209	59,483	123,929	101,088	205,475
3,000 to-à 5,000	94,007	372,897	86,592	341,093	102,024	413,869	130,057	524,839
5,000 to-à 10,000	126,649	890,762	89,517	613,718	295,176	2,189,649	294,304	2,174,751
10,000 to-à 15,000	49,599	593,017	24,065	290,529	246,654	3,053,042	226,365	2,827,486
15,000 to-à 20,000	9,955	170,061	3,505	58,346	161,678	2,791,361	125,197	2,135,397
20,000 to-à 25,000	4,555	101,687	863	19,447	99,070	2,204,418	40,490	899,141
25,000 to-à 30,000	1,653	44,415	258	7,134	48,788	1,323,558	10,181	272,030
30,000 and over-*et plus*	1,678	79,070	877	50,133	29,974	1,094,846	2,621	116,596
TOTAL	447,490	2,511,627	369,593	1,612,769	1,076,232	13,194,617	1,075,606	9,183,593

	AGE GROUP 25 - 29 *GROUPE D'ÂGE*				AGE GROUP 30 - 34 *GROUPE D'ÂGE*			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns								
Déclarations imposables								
Under		$		$		$		$
Moins de $ 6,000	5,172	28,095	7,857	40,786	2,934	15,238	5,392	28,461
$ 6,000 to-à 8,000	34,923	246,517	56,655	398,011	21,086	149,928	40,445	286,608
8,000 to-à 10,000	52,421	476,609	63,869	575,650	31,205	281,586	46,632	420,317
10,000 to-à 12,500	69,675	784,263	90,279	1,018,104	43,056	487,464	62,063	700,247
12,500 to-à 15,000	81,504	1,124,914	90,256	1,241,950	56,989	784,895	66,406	916,693
15,000 to-à 17,500	90,331	1,470,699	88,452	1,438,572	57,287	931,675	64,034	1,040,571
17,500 to-à 20,000	97,232	1,824,307	74,550	1,396,994	65,357	1,227,557	54,213	1,015,832
20,000 to-à 22,500	91,760	1,952,538	51,152	1,083,700	72,524	1,541,309	46,078	976,828
22,500 to-à 25,000	91,877	2,179,934	41,167	975,904	79,483	1,889,451	32,143	762,210
25,000 to-à 27,500	80,098	2,098,576	29,426	768,808	79,055	2,075,580	29,819	783,877
27,500 to-à 30,000	63,514	1,821,037	17,656	506,214	72,411	2,082,220	24,318	697,037
30,000 to-à 35,000	77,855	2,506,588	12,490	401,857	114,180	3,694,372	27,833	896,394
35,000 to-à 40,000	32,592	1,210,549	3,503	130,596	64,355	2,394,596	11,992	444,475
40,000 to-à 50,000	21,659	948,265	1,988	86,459	50,007	2,198,279	6,016	260,715
50,000 and over-*et plus*	10,125	712,973	1,555	111,623	31,796	2,242,105	3,948	291,953
TOTAL	900,738	19,385,861	630,855	10,175,228	841,725	21,996,254	521,332	9,522,218
All Returns								
Toutes les déclarations								
Under								
Moins de $ 1,000	17,930	26,320-	235,466	31,707	17,059	45,969-	241,549	28,574
$ 1,000 to-à 3,000	24,137	47,682	75,403	144,592	16,487	34,060	70,693	133,083
3,000 to-à 5,000	38,870	158,941	70,367	282,718	22,490	90,855	57,393	231,240
5,000 to-à 10,000	141,247	1,086,405	179,068	1,341,873	92,903	712,607	145,041	1,072,933
10,000 to-à 15,000	160,799	2,018,300	184,095	2,301,178	112,025	1,411,248	131,987	1,657,803
15,000 to-à 20,000	188,872	3,317,237	163,757	2,848,651	124,685	2,194,055	119,162	2,072,002
20,000 to-à 25,000	184,461	4,151,239	92,649	2,066,911	153,336	3,460,443	78,653	1,748,675
25,000 to-à 30,000	143,992	3,929,922	47,275	1,280,303	152,489	4,185,081	54,360	1,486,988
30,000 and over-*et plus*	143,013	5,411,750	19,855	742,729	261,852	10,600,329	50,388	1,917,782
TOTAL	1,043,321	20,095,154	1,067,935	11,040,661	953,326	22,642,708	949,226	10,349,080

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 10

TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	AGE GROUP 35 - 39 *GROUPE D'ÂGE*				AGE GROUP 40 - 44 *GROUPE D'ÂGE*			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns								
Déclarations imposables								
Under		$		$		$		$
Moins de $ 6,000	1,881	9,746	6,001	30,701	2,120	10,636	3,373	16,620
$ 6,000 to-à 8,000	13,571	96,014	36,874	261,265	9,176	65,557	27,443	194,926
8,000 to-à 10,000	18,122	162,342	46,388	417,095	13,240	120,183	31,076	278,723
10,000 to-à 12,500	30,032	339,362	61,315	686,817	22,363	253,312	48,667	550,239
12,500 to-à 15,000	39,157	542,958	57,598	789,857	28,674	396,415	43,962	604,589
15,000 to-à 17,500	50,547	819,328	51,658	836,817	33,994	554,320	48,422	785,566
17,500 to-à 20,000	51,857	973,074	45,473	850,973	40,902	768,110	36,230	676,184
20,000 to-à 22,500	59,577	1,266,136	35,551	753,451	48,757	1,036,323	28,923	613,097
22,500 to-à 25,000	60,081	1,428,011	28,405	674,532	45,252	1,076,728	22,142	523,931
25,000 to-à 27,500	63,811	1,675,653	24,457	641,832	48,741	1,280,090	16,194	424,817
27,500 to-à 30,000	61,261	1,758,364	19,316	553,025	44,034	1,264,292	15,083	432,990
30,000 to-à 35,000	110,443	3,580,326	25,369	821,285	80,974	2,622,336	18,878	608,076
35,000 to-à 40,000	76,795	2,872,582	14,423	539,001	53,276	1,991,226	10,829	403,382
40,000 to-à 50,000	71,525	3,151,536	10,093	441,507	65,785	2,919,260	10,011	435,677
50,000 and over-*et plus*	56,835	4,251,245	4,631	363,185	56,945	4,532,485	5,491	423,245
TOTAL	765,495	22,926,677	467,552	8,661,342	594,233	18,891,272	366,724	6,972,062
All Returns								
Toutes les déclarations								
Under								
Moins de $ 1,000	15,353	58,178-	189,597	17,087	12,593	60,940-	119,660	9,255
$ 1,000 to-à 3,000	13,130	25,609	61,553	113,874	10,019	19,412	43,508	84,245
3,000 to-à 5,000	14,894	60,134	46,690	187,956	12,325	48,850	38,321	153,298
5,000 to-à 10,000	62,458	482,081	136,043	1,018,482	45,515	347,650	98,253	727,908
10,000 to-à 15,000	80,206	1,009,736	124,716	1,542,510	60,336	758,804	94,678	1,178,425
15,000 to-à 20,000	104,501	1,828,014	98,058	1,703,856	76,493	1,350,080	85,493	1,476,491
20,000 to-à 25,000	120,824	2,720,196	64,688	1,443,952	95,009	2,135,318	51,473	1,146,154
25,000 to-à 30,000	126,293	3,467,134	44,216	1,207,003	93,609	2,567,149	31,699	869,315
30,000 and over-*et plus*	317,962	13,974,971	55,454	2,202,145	259,122	12,181,833	46,127	1,909,621
TOTAL	855,621	23,509,696	821,015	9,436,866	665,021	19,348,154	609,212	7,554,712

	AGE GROUP 45 - 49 *GROUPE D'ÂGE*				AGE GROUP 50 - 54 *GROUPE D'ÂGE*			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns								
Déclarations imposables								
Under		$		$		$		$
Moins de $ 6,000	1,340	6,646	3,047	15,970	1,543	7,867	3,740	19,608
$ 6,000 to-à 8,000	7,788	55,244	26,566	187,139	8,105	58,041	28,878	205,332
8,000 to-à 10,000	10,606	95,510	33,446	301,163	14,148	128,377	30,955	280,381
10,000 to-à 12,500	20,271	231,485	36,531	409,287	21,797	246,363	38,762	437,111
12,500 to-à 15,000	25,101	345,955	41,942	574,643	29,595	408,971	37,252	512,438
15,000 to-à 17,500	30,923	504,032	38,140	618,360	31,999	520,943	35,093	569,792
17,500 to-à 20,000	34,887	655,709	28,718	536,703	35,153	660,718	30,272	566,213
20,000 to-à 22,500	39,042	830,409	20,838	441,782	41,241	876,125	23,412	496,940
22,500 to-à 25,000	41,892	995,326	15,934	376,606	44,080	1,047,120	16,100	380,544
25,000 to-à 27,500	42,612	1,119,957	13,987	366,724	43,896	1,151,108	12,666	331,931
27,500 to-à 30,000	37,432	1,076,579	11,537	331,007	38,422	1,102,453	9,782	279,866
30,000 to-à 35,000	64,990	2,103,038	14,693	476,005	61,542	1,991,906	13,519	434,904
35,000 to-à 40,000	47,015	1,755,238	9,530	356,182	42,102	1,572,219	7,771	289,650
40,000 to-à 50,000	55,173	2,433,631	6,385	280,522	46,355	2,057,849	7,503	331,699
50,000 and over-*et plus*	55,415	4,563,921	5,205	419,609	55,181	4,828,259	6,317	531,640
TOTAL	514,487	16,772,682	306,499	5,691,701	515,159	16,658,317	302,022	5,668,049
All Returns								
Toutes les déclarations								
Under								
Moins de $ 1,000	12,878	52,160-	90,234	3,890	13,052	49,376-	68,995	3,47[illegible]
$ 1,000 to-à 3,000	9,252	19,574	39,369	75,840	10,105	20,966	33,992	67,220
3,000 to-à 5,000	9,928	40,166	32,361	130,883	14,110	57,706	32,693	130,304
5,000 to-à 10,000	44,869	337,455	97,951	725,453	48,883	374,532	97,772	720,015
10,000 to-à 15,000	51,559	650,709	80,901	1,012,826	58,402	736,906	77,856	970,750
15,000 to-à 20,000	67,155	1,183,014	67,574	1,167,174	68,433	1,203,924	65,898	1,145,241
20,000 to-à 25,000	81,862	1,846,439	37,286	829,877	86,053	1,939,493	39,971	887,728
25,000 to-à 30,000	80,855	2,218,581	25,979	710,436	82,941	2,270,428	22,762	620,373
30,000 and over-*et plus*	224,431	10,964,792	36,770	1,570,019	207,008	10,575,334	36,043	1,625,538
TOTAL	582,789	17,208,569	508,425	6,226,398	588,987	17,129,912	475,982	6,170,990

TABLE 10 (CONTINUED)

ALL RETURNS BY AGE, SEX AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

	AGE GROUP 55 - 59 *GROUPE D'ÂGE*				AGE GROUP 60 - 64 *GROUPE D'ÂGE*			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns								
Déclarations imposables								
Under		$		$		$		$
Moins de $ 6,000	1,154	5,546	2,162	11,295	715	3,192	1,300	6,787
$ 6,000 to-à 8,000	9,108	64,595	21,990	158,979	6,273	44,624	18,680	135,221
8,000 to-à 10,000	12,783	117,015	29,527	265,666	12,648	113,753	25,243	226,077
10,000 to-à 12,500	25,184	286,737	33,105	371,079	25,340	286,537	29,081	324,145
12,500 to-à 15,000	26,801	368,569	32,265	442,150	27,732	381,572	21,169	291,236
15,000 to-à 17,500	31,391	510,865	29,574	480,282	31,000	503,668	22,614	366,245
17,500 to-à 20,000	37,162	698,036	23,232	432,885	32,205	602,841	19,542	368,150
20,000 to-à 22,500	37,871	806,985	17,839	378,321	31,738	673,606	13,731	291,471
22,500 to-à 25,000	37,449	889,704	12,984	307,282	30,943	734,036	10,740	254,430
25,000 to-à 27,500	36,461	956,566	10,669	279,679	29,573	776,194	6,295	164,341
27,500 to-à 30,000	33,901	972,534	7,728	221,551	23,676	679,992	6,607	189,534
30,000 to-à 35,000	48,863	1,576,911	11,009	354,102	34,119	1,102,986	7,046	226,164
35,000 to-à 40,000	32,826	1,224,920	6,394	239,094	21,815	817,506	4,962	186,034
40,000 to-à 50,000	38,304	1,703,621	6,304	274,415	25,079	1,114,440	4,729	211,593
50,000 and over-*et plus*	45,991	4,081,103	5,092	442,851	31,351	2,835,207	5,300	470,153
TOTAL	455,249	14,263,706	249,874	4,659,630	364,207	10,670,154	197,039	3,711,580
All Returns								
Toutes les déclarations								
Under								
Moins de $ 1,000	16,162	30,939-	46,971	3,841	15,460	21,488-	30,069	2,915
$ 1,000 to-à 3,000	8,451	18,023	26,865	53,435	11,799	23,813	22,055	44,818
3,000 to-à 5,000	15,246	61,965	28,606	115,352	15,458	61,593	29,869	117,999
5,000 to-à 10,000	49,327	376,423	85,802	639,446	48,709	373,826	75,419	560,775
10,000 to-à 15,000	57,980	724,698	66,636	827,970	58,402	728,800	51,428	629,317
15,000 to-à 20,000	69,710	1,228,820	53,499	925,143	63,891	1,118,343	42,654	742,949
20,000 to-à 25,000	75,877	1,709,234	31,183	693,634	63,274	1,420,786	24,777	552,699
25,000 to-à 30,000	70,715	1,938,632	18,738	510,558	53,552	1,464,503	13,182	361,515
30,000 and over-*et plus*	167,317	8,673,481	29,551	1,340,483	113,197	5,919,626	22,558	1,115,390
TOTAL	530,785	14,700,336	387,851	5,109,863	443,742	11,089 799	312,011	4,128,377

	AGE GROUP 65 - 69 *GROUPE D'ÂGE*				70 AND OVER - *70 ANS ET PLUS*			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns								
Déclarations imposables								
Under		$		$		$		$
Moins de $ 6,000	165	438	96	265	336	861	147	532
$ 6,000 to-à 8,000	643	4,711	724	5,432	760	5,555	1,109	8,210
8,000 to-à 10,000	6,514	60,764	12,270	115,036	9,305	86,801	18,173	170,941
10,000 to-à 12,500	19,736	222,709	26,666	300,605	34,437	390,927	50,308	560,672
12,500 to-à 15,000	30,486	419,315	21,363	293,716	36,163	496,070	36,259	496,061
15,000 to-à 17,500	28,140	455,857	17,334	280,714	30,698	497,206	30,585	494,873
17,500 to-à 20,000	22,110	413,614	13,109	245,778	21,644	404,745	19,335	361,402
20,000 to-à 22,500	19,641	417,422	10,336	219,506	15,905	336,650	16,658	352,809
22,500 to-à 25,000	14,344	340,527	6,858	162,246	14,072	333,718	9,863	233,949
25,000 to-à 27,500	12,721	332,826	5,091	133,623	9,433	246,449	8,040	210,674
27,500 to-à 30,000	8,677	248,800	3,853	110,216	7,748	222,044	7,687	220,469
30,000 to-à 35,000	13,195	424,567	4,966	160,132	12,058	388,948	8,579	277,291
35,000 to-à 40,000	10,149	378,994	3,395	126,220	7,875	295,091	6,135	229,115
40,000 to-à 50,000	9,807	435,163	3,417	153,234	9,467	422,831	6,914	308,300
50,000 and over-*et plus*	16,242	1,591,173	4,687	423,568	17,118	1,767,732	10,201	1,024,780
TOTAL	212,570	5,746,879	134,165	2,730,291	227,019	5,895,627	229,993	4,950,078
All Returns								
Toutes les déclarations								
Under								
Moins de $ 1,000	3,859	7,814-	2,144	724-	3,781	5,724-	2,354	634-
$ 1,000 to-à 3,000	7,534	18,016	10,408	26,015	12,292	30,580	21,130	56,724
3,000 to-à 5,000	13,084	54,453	28,022	114,344	36,045	146,203	48,510	194,954
5,000 to-à 10,000	74,318	572,170	75,214	578,363	137,056	1,024,435	142,149	1,067,087
10,000 to-à 15,000	75,657	938,090	53,694	660,076	101,259	1,241,018	95,407	1,159,324
15,000 to-à 20,000	51,762	894,697	31,264	540,422	54,020	930,330	51,556	884,252
20,000 to-à 25,000	34,412	767,371	17,540	389,465	30,442	680,763	27,092	599,489
25,000 to-à 30,000	21,624	587,866	9,107	248,299	17,427	475,097	16,035	439,507
30,000 and over-*et plus*	50,002	2,861,272	16,770	877,348	47,111	2,905,994	32,426	1,866,979
TOTAL	332,252	6,686,121	244,163	3,433,607	439,433	7,428,697	436,659	6,267,682

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	TOTAL STATING AGE—*TOTAL INDIQUANT ÂGE*				AGE NOT STATED—*ÂGE NON DÉCLARÉ*			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns								
Déclarations imposables								
Under		$		$		$		$
Moins de $ 6,000	39,439	207,281	49,641	256,163	54	175	26	101
$ 6,000 to-à 8,000	242,812	1,717,491	378,158	2,677,832	22	154	304	2,177
8,000 to-à 10,000	317,826	2,870,631	461,360	4,166,699	47	432	67	608
10,000 to-à 12,500	472,479	5,323,173	604,205	6,791,804	59	638	127	1,418
12,500 to-à 15,000	514,614	7,084,617	570,050	7,832,331	22	297	93	1,326
15,000 to-à 17,500	514,764	8,363,076	507,429	8,228,117	39	613		
17,500 to-à 20,000	510,975	9,583,317	391,533	7,323,114	23	440	146	2,696
20,000 to-à 22,500	517,817	11,002,884	288,975	6,126,418			10	218
22,500 to-à 25,000	502,854	11,944,263	213,025	5,047,056				
25,000 to-à 27,500	477,144	12,516,722	163,910	4,295,404				
27,500 to-à 30,000	410,575	11,787,143	126,575	3,627,476	31	905	62	1,800
30,000 to-à 35,000	637,894	20,622,867	145,575	4,695,003	10	331	62	1,991
35,000 to-à 40,000	395,021	14,742,947	79,466	2,963,604				
40,000 to-à 50,000	396,298	17,523,388	64,034	2,813,515	19	787		
50,000 and over-*et plus*	379,141	31,560,026	53,166	4,566,436	28	2,480		
TOTAL	6,329,653	166,849,826	4,097,102	71,410,169	366	7,593	905	12,852
All Returns								
Toutes les déclarations								
Under								
Moins de $ 1,000	200,967	340,846-	1,229,631	147,568	376	573-	271	175-
$ 1,000 to-à 3,000	302,628	623,253	612,691	1,217,531	552	992	473	837
3,000 to-à 5,000	388,481	1,567,632	629,481	2,525,179	76	298	535	2,216
5,000 to-à 10,000	1,167,110	8,767,997	1,516,533	11,240,805	371	2,695	723	5,236
10,000 to-à 15,000	1,112,878	13,864,368	1,211,828	15,058,193	82	948	253	3,162
15,000 to-à 20,000	1,041,155	18,289,938	907,617	15,699,924	72	1,221	149	2,749
20,000 to-à 25,000	1,029,175	23,137,387	506,665	11,277,171			12	266
25,000 to-à 30,000	893,938	24,472,366	293,792	8,013,460	39	1,112	62	1,800
30,000 and over-*et plus*	1,822,667	85,243,295	349,440	15,334,764	62	3,815	75	2,771
TOTAL	7,958,999	175,545,388	7,257,678	80,514,596	1,633	10,579	2,553	18,859

	GRAND TOTAL—*TOTAL GLOBAL*			
	Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns				
Déclarations imposables				
Under		$		$
Moins de $ 6,000	39,493	207,456	49,667	256,263
$ 6,000 to-à 8,000	242,834	1,717,645	378,462	2,680,009
8,000 to-à 10,000	317,873	2,871,062	461,427	4,167,306
10,000 to-à 12,500	472,538	5,323,811	604,332	6,792,422
12,500 to-à 15,000	514,636	7,084,914	570,143	7,833,657
15,000 to-à 17,500	514,803	8,363,688	507,429	8,228,117
17,500 to-à 20,000	510,998	9,583,757	391,679	7,325,809
20,000 to-à 22,500	517,817	11,002,884	288,985	6,126,636
22,500 to-à 25,000	502,856	11,944,311	213,025	5,047,056
25,000 to-à 27,500	477,151	12,516,904	163,910	4,295,404
27,500 to-à 30,000	410,606	11,788,048	126,637	3,629,276
30,000 to-à 35,000	637,904	20,623,198	145,637	4,696,994
35,000 to-à 40,000	395,014	14,743,059	79,466	2,963,604
40,000 to-à 50,000	396,317	17,524,175	64,035	2,813,564
50,000 and over-*et plus*	379,169	31,562,507	53,173	4,566,903
TOTAL	6,330,019	166,857,419	4,098,007	71,423,022
All Returns				
Toutes les déclarations				
Under				
Moins de $ 1,000	201,343	341,421-	1,229,902	147,392
$ 1,000 to-à 3,000	303,180	624,245	613,164	1,218,368
3,000 to-à 5,000	388,557	1,567,930	630,016	2,527,395
5,000 to-à 10,000	1,167,481	8,770,691	1,517,256	11,246,041
10,000 to-à 15,000	1,112,960	13,865,316	1,212,081	15,061,355
15,000 to-à 20,000	1,041,227	18,211,159	907,766	15,702,672
20,000 to-à 25,000	1,029,178	23,137,460	506,677	11,277,438
25,000 to-à 30,000	893,977	24,473,478	293,854	8,015,260
30,000 and over-*et plus*	1,822,729	85,247,111	349,515	15,337,534
TOTAL	7,960,632	175,555,948	7,268,231	80,533,454

TABLE 11

ALL RETURNS BY AGE, SEX AND OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

	UNDER - *MOINS DE* 20				AGE GROUP 20 - 24 *GROUPE D'ÂGE*			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns		$		$		$		$
Employees	136,467	1,433,679	76,165	711,696	684,301	10,967,625	570,686	7,494,246
Farmers	1,232	16,751	219	4,324	6,741	107,650	932	14,713
Fishermen	1,585	15,756	68	418	3,804	48,788	351	2,510
Professionals	74	1,133	97	1,142	1,075	14,551	829	11,063
Salesmen	48	370	17	135	888	10,624	110	898
Business Proprietors	1,084	10,849	286	2,325	9,570	127,371	2,458	28,490
Investors	2,713	61,921	2,634	67,181	3,366	88,806	2,846	73,833
Property Owners	21	434	64	376	545	8,160	264	3,485
Pensioners	11	63			10	129		
Unclassified	11,941	90,508	2,953	21,485	73,295	637,232	30,068	229,667
TOTAL	155,176	1,631,463	82,503	809,084	783,595	12,010,935	608,544	7,858,906
All Returns								
Employees	394,554	2,195,619	309,667	1,417,435	887,922	11,829,140	832,252	8,503,247
Farmers	2,679	22,079	625	6,043	14,387	139,980	1,727	17,662
Fishermen	2,908	19,137	187	766	4,523	52,049	474	2,830
Professionals	432	2,391	385	2,191	2,388	19,590	2,420	17,311
Salesmen	381	1,444	99	367	1,679	12,795	718	2,793
Business Proprietors	2,274	15,352	1,446	4,828	16,679	154,202	7,947	43,475
Investors	11,417	109,806	10,620	109,201	12,537	130,127	18,712	114,203
Property Owners	201	1,224	135	618	1,250	10,541	746	4,390
Pensioners	993	2,515	874	910	518	1,449	944	3,038
Unclassified	31,651	142,060	45,555	70,411	134,349	844,744	209,666	474,643
TOTAL	447,490	2,511,627	369,593	1,612,769	1,076,232	13,194,617	1,075,606	9,183,593

	AGE GROUP 25 - 29 *GROUPE D'ÂGE*				AGE GROUP 30 - 34 *GROUPE D'ÂGE*			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns		$		$		$		$
Employees	795,084	17,745,595	584,643	9,605,175	739,297	19,603,925	470,217	8,667,252
Farmers	10,778	211,507	1,439	20,420	10,173	230,011	1,723	24,310
Fishermen	4,020	63,818	383	3,633	3,874	67,307	343	2,901
Professionals	7,161	198,702	3,396	67,153	14,600	648,741	4,956	130,921
Salesmen	1,155	17,279	302	4,654	2,157	44,550	534	10,008
Business Proprietors	22,355	377,437	6,432	81,236	28,022	524,514	9,653	134,293
Investors	5,275	229,147	4,578	145,194	8,234	470,963	9,107	302,821
Property Owners	993	16,476	825	9,048	1,644	39,688	910	13,757
Pensioners	14	113	275	2,378	28	323	223	2,749
Unclassified	53,903	525,787	28,582	236,338	33,696	366,232	23,666	233,207
TOTAL	900,738	19,385,861	630,855	10,175,228	841,725	21,996,254	521,332	9,522,218
All Returns								
Employees	864,285	18,114,221	727,509	10,143,839	783,111	19,888,614	599,917	9,159,820
Farmers	22,901	266,944	3,182	25,123	22,225	298,095	3,395	29,040
Fishermen	4,828	68,464	579	4,366	4,948	74,190	554	3,458
Professionals	9,787	209,700	5,991	76,848	17,508	665,246	7,633	141,001
Salesmen	2,075	21,941	1,561	6,926	2,568	47,260	1,654	12,089
Business Proprietors	37,047	444,632	18,793	106,018	45,260	596,804	25,455	170,111
Investors	11,758	277,184	41,606	207,016	14,896	547,413	67,306	412,514
Property Owners	1,864	20,438	2,602	12,751	3,371	45,054	3,876	20,915
Pensioners	82	274	1,663	7,015	1,074	3,728	1,467	6,527
Unclassified	88,694	671,358	264,449	450,760	58,365	476,303	237,969	393,604
TOTAL	1,043,321	20,095,154	1,067,935	11,040,661	953,326	22,642,708	949,226	10,349,080

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 11

TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

AGE GROUP 35 - 39 *GROUPE D'ÂGE*				AGE GROUP 40 - 44 *GROUPE D'ÂGE*				
Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*		
Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	
								Déclarations imposables
	$		$		$		$	
661,938	19,773,141	416,144	7,695,577	503,258	15,893,697	322,064	6,049,320	Employés
11,533	283,628	1,781	31,347	10,789	280,608	1,611	31,832	Cultivateurs
3,445	58,712	256	1,779	2,721	50,309	136	1,122	Pêcheurs
17,015	930,928	4,131	101,933	11,729	761,633	2,661	73,114	Professionnels
1,734	42,573	187	3,351	1,858	46,743	319	5,154	Vendeurs
30,577	630,303	10,138	148,549	28,680	602,607	8,292	125,606	Propriétaires d'entreprises
12,536	830,429	13,245	432,732	13,538	893,122	16,035	483,684	Portefeuillistes
2,770	85,563	1,641	24,343	3,726	130,781	2,292	39,254	Propriétaires d'immeubles
433	3,761			307	4,976	299	4,564	Pensionnés
23,514	287,640	20,021	221,655	17,627	226,796	13,015	158,411	Non classés
765,495	22,926,677	467,552	8,661,342	594,233	18,891,272	366,724	6,972,062	TOTAL
								Toutes les déclarations
692,183	19,991,769	524,093	8,147,129	522,681	16,046,536	397,764	6,378,547	Employés
23,844	349,638	3,779	37,885	21,738	344,151	3,370	38,863	Cultivateurs
4,390	63,809	407	2,435	3,380	53,392	248	1,633	Pêcheurs
19,645	948,662	6,382	110,205	13,125	773,675	3,744	77,917	Professionnels
2,688	48,797	1,136	5,828	2,436	50,715	743	6,228	Vendeurs
46,963	704,290	24,890	182,596	42,022	659,664	18,510	149,819	Propriétaires d'entreprises
18,337	936,000	66,544	559,869	18,998	989,434	56,060	600,757	Portefeuillistes
4,378	93,773	4,930	31,923	5,168	137,067	5,359	46,509	Propriétaires d'immeubles
1,428	6,728	3,064	11,568	2,165	14,060	3,143	16,409	Pensionnés
41,765	366,229	185,790	347,427	33,308	279,461	120,271	238,029	Non classés
855,621	23,509,696	821,015	9,436,866	665,021	19,348,154	609,212	7,554,712	TOTAL

AGE GROUP 45 - 49 *GROUPE D'ÂGE*				AGE GROUP 50 - 54 *GROUPE D'ÂGE*				
Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*		
Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	
								Déclarations imposables
	$		$		$		$	
429,936	13,730,430	259,846	4,759,974	417,799	13,250,311	238,331	4,389,866	Employés
11,545	314,420	2,041	38,855	16,697	459,547	2,629	47,918	Cultivateurs
1,991	36,225	73	599	1,990	36,338	317	3,566	Pêcheurs
9,355	672,196	2,150	49,083	8,428	597,437	2,050	52,808	Professionnels
1,580	38,108	250	5,415	1,593	43,427	348	5,298	Vendeurs
27,287	602,618	6,730	103,313	24,391	535,781	6,582	99,741	Propriétaires d'entreprises
15,693	1,009,357	19,742	532,828	19,520	1,267,571	33,401	827,983	Portefeuillistes
4,756	180,002	2,477	43,642	5,409	188,251	3,514	69,023	Propriétaires d'immeubles
1,239	21,758	1,153	15,311	4,085	63,373	3,453	39,907	Pensionnés
11,105	167,567	12,037	142,681	15,247	216,281	11,397	131,940	Non classés
514,487	16,772,682	306,499	5,691,701	515,159	16,658,317	302,022	5,668,049	TOTAL
								Toutes les déclarations
448,280	13,872,738	322,558	5,041,276	434,729	13,387,618	287,958	4,619,687	Employés
23,799	386,537	3,735	46,288	27,449	518,043	5,070	57,042	Cultivateurs
2,674	40,480	84	600	2,802	40,579	358	3,765	Pêcheurs
10,139	678,820	3,142	53,142	9,378	605,185	2,966	56,714	Professionnels
2,056	41,018	474	5,928	1,894	45,283	607	6,241	Vendeurs
40,600	657,351	14,960	125,961	39,371	603,290	13,834	119,205	Propriétaires d'entreprises
20,981	1,096,595	58,680	651,859	26,067	1,374,383	74,848	963,568	Portefeuillistes
6,808	191,830	6,093	53,073	7,707	198,313	8,141	84,402	Propriétaires d'immeubles
3,325	29,785	7,172	38,625	10,362	90,243	12,496	74,804	Pensionnés
24,127	213,416	91,527	209,646	29,228	266,974	69,704	185,562	Non classés
582,789	17,208,569	508,425	6,226,398	588,987	17,129,912	475,982	6,170,990	TOTAL

TABLE 11 (CONTINUED)

ALL RETURNS BY AGE, SEX AND OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

	AGE GROUP 55 - 59 *GROUPE D'ÂGE*				AGE GROUP 60 - 64 *GROUPE D'ÂGE*			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns		$		$		$		$
Employees	344,281	10,675,177	174,876	3,250,640	232,915	6,898,170	102,563	1,925,017
Farmers	15,912	451,347	2,302	43,587	12,077	363,713	1,744	32,785
Fishermen	1,818	31,964	95	1,673	993	15,634		
Professionals	7,196	495,623	953	25,924	5,716	349,185	823	24,928
Salesmen	1,439	35,676	262	5,067	1,017	28,616	214	4,755
Business Proprietors	19,097	422,924	4,801	75,005	12,187	284,372	2,859	49,416
Investors	24,296	1,302,846	44,963	962,936	32,283	1,372,655	60,927	1,274,653
Property Owners	5,961	229,485	3,066	52,544	4,367	148,863	2,549	45,039
Pensioners	18,239	373,044	8,426	118,885	47,993	959,093	17,303	257,106
Unclassified	17,010	245,619	10,130	123,370	14,659	249,853	8,049	97,819
TOTAL	455,249	14,263,706	249,874	4,659,630	364,207	10,670,154	197,039	3,711,580
All Returns								
Employees	359,348	10,790,159	203,755	3,400,293	244,605	6,981,057	118,900	2,013,078
Farmers	27,000	510,626	3,968	49,736	21,613	414,070	2,440	34,308
Fishermen	2,549	36,897	113	1,665	1,463	17,098		
Professionals	8,000	499,772	1,563	28,826	6,182	352,120	1,061	26,100
Salesmen	1,877	38,367	583	6,023	1,428	30,547	247	4,908
Business Proprietors	31,359	485,571	11,351	95,829	21,101	326,911	6,678	60,041
Investors	32,992	1,389,465	86,265	1,124,848	45,123	1,464,750	104,325	1,455,680
Property Owners	8,084	241,763	7,245	65,704	6,819	160,684	5,886	56,630
Pensioners	28,153	424,850	21,965	173,343	65,643	1,056,025	41,418	357,442
Unclassified	31,423	282,867	51,043	163,596	29,765	286,536	31,048	120,130
TOTAL	530,785	14,700,336	387,851	5,109,863	443,742	11,089,799	312,011	4,128,377

	AGE GROUP 65 - 69 *GROUPE D'ÂGE*				70 AND OVER - *70 ANS ET PLUS*			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns		$		$		$		$
Employees	43,411	1,398,206	18,763	396,814	11,866	421,008	5,800	122,502
Farmers	8,516	258,471	1,007	22,610	7,444	207,733	1,448	36,028
Fishermen	207	3,861			108	1,804		
Professionals	3,233	187,261	216	5,739	1,950	111,465	162	5,981
Salesmen	952	27,900	24	698	382	13,578	77	1,208
Business Proprietors	7,330	180,364	1,509	28,201	3,721	95,577	923	24,972
Investors	40,957	1,561,266	66,891	1,541,061	101,092	3,168,335	160,181	3,795,801
Property Owners	2,985	99,226	2,166	44,748	4,929	152,667	3,120	66,946
Pensioners	101,949	1,949,921	41,598	659,884	93,870	1,668,332	56,941	862,772
Unclassified	3,030	80,403	1,991	30,539	1,657	55,128	1,341	33,868
TOTAL	212,570	5,746,879	134,165	2,730,291	227,019	5,895,627	229,993	4,950,078
All Returns								
Employees	47,250	1,438,966	21,773	425,080	13,612	442,275	6,785	129,309
Farmers	14,453	295,921	1,772	27,610	12,759	240,877	2,200	40,243
Fishermen	462	5,605			152	2,140		
Professionals	3,364	189,322	262	6,018	2,235	113,600	202	6,303
Salesmen	1,101	29,526	82	1,222	467	14,394	77	1,208
Business Proprietors	11,087	206,485	2,830	35,416	5,743	108,256	1,888	29,930
Investors	48,811	1,648,665	88,959	1,723,165	129,091	3,423,320	218,115	4,288,800
Property Owners	4,921	114,064	3,965	55,892	7,897	172,911	6,801	89,029
Pensioners	195,108	2,662,201	120,884	1,122,442	265,211	2,852,809	198,454	1,648,640
Unclassified	5,695	95,364	3,636	36,763	2,266	58,115	2,137	34,220
TOTAL	332,252	6,686,121	244,163	3,433,607	439,433	7,428,697	436,659	6,267,682

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

TOTAL STATING AGE—TOTAL INDIQUANT ÂGE				AGE NOT STATED—ÂGE NON DÉCLARÉ				
Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes		
Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	
								Déclarations imposables
	$		$		$		$	
5,000,553	131,790,964	3,240,098	55,068,079	122	2,422	407	4,475	Employés
123,437	3,185,386	18,876	348,727	22	1,029			Cultivateurs
26,556	430,514	2,036	18,263			14	115	Pêcheurs
87,532	4,968,857	22,424	549,789					Professionnels
14,803	349,443	2,644	46,640					Vendeurs
214,301	4,394,718	60,663	901,146	79	889	18	108	Propriétaires d'entreprises
279,503	12,256,417	434,550	10,440,788	87	2,079	299	5,855	Portefeuillistes
38,106	1,279,594	22,838	412,205	10	137			Propriétaires d'immeubles
268,178	5,044,888	129,679	1,963,633	37	410	103	1,120	Pensionnés
276,684	3,149,047	163,250	1,660,980			53	646	Non classés
6,329,653	166,849,826	4,097,102	71,410,169	366	7,593	905	12,852	TOTAL
								Toutes les déclarations
5,692,560	134,978,712	4,352,931	59,378,738	621	3,858	765	5,514	Employés
234,847	3,786,961	35,263	409,844	53	1,182	101	599	Cultivateurs
35,079	473,838	3,012	21,579			14	115	Pêcheurs
102,183	5,058,084	35,751	602,575			18	77	Professionnels
20,650	382,087	7,981	59,761					Vendeurs
339,506	4,962,806	148,582	1,123,228	265	931	53	11	Propriétaires d'entreprises
391,008	13,387,142	892,040	12,211,481	223	2,438	672	8,587	Portefeuillistes
58,468	1,387,663	55,779	521,836	87	158	32	84	Propriétaires d'immeubles
574,062	7,144,668	413,544	3,460,764	276	807	736	3,364	Pensionnés
510,636	3,983,428	1,312,795	2,724,790	99	684	161	676	Non classés
7,958,999	175,545,388	7,257,678	80,514,596	1,633	10,579	2,553	18,859	TOTAL

GRAND TOTAL—TOTAL GLOBAL				
Male—Hommes		Female—Femmes		
Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	
				Déclarations imposables
	$		$	
5,000,675	131,793,386	3,240,505	55,072,553	Employés
123,459	3,186,414	18,885	349,205	Cultivateurs
26,556	430,514	2,044	18,378	Pêcheurs
87,539	4,969,377	22,426	549,844	Professionnels
14,803	349,443	2,644	46,640	Vendeurs
214,380	4,395,607	60,681	901,254	Propriétaires d'entreprises
279,590	12,258,496	434,849	10,446,563	Portefeuillistes
38,116	1,279,731	22,888	412,205	Propriétaires d'immeubles
268,215	5,045,297	129,782	1,964,752	Pensionnés
276,686	3,149,153	163,303	1,661,626	Non classés
6,330,019	166,857,419	4,098,807	71,423,022	TOTAL
				Toutes les déclarations
5,693,181	134,982,569	4,353,696	59,384,251	Employés
234,900	3,788,144	35,364	410,444	Cultivateurs
35,079	473,838	3,026	21,694	Pêcheurs
102,192	5,058,605	35,769	602,652	Professionnels
20,650	382,087	7,982	59,762	Vendeurs
339,771	4,963,738	148,635	1,123,239	Propriétaires d'entreprises
391,231	13,389,580	892,712	12,220,067	Portefeuillistes
58,555	1,387,821	55,811	521,751	Propriétaires d'immeubles
574,338	7,145,475	414,280	3,464,128	Pensionnés
510,735	3,984,112	1,312,956	2,725,466	Non classés
7,960,632	175,555,968	7,260,231	80,533,454	TOTAL

TABLE 12

ALL RETURNS BY OCCUPATION AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

	EMPLOYEES OF BUSINESSES *EMPLOYÉS D'ENTREPRISES*				EMPLOYEES OF INSTITUTIONS *EMPLOYÉS D'INSTITUTIONS*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns *Déclarations imposables*								
Under		$	$	$		$	$	$
Moins de $ 6,000	31,063	162,108	43,913	1,870	3,276	16,061	5,046	372
$ 6,000 to-à 8,000	325,431	2,306,353	924,271	81,203	30,909	219,550	83,664	7,074
8,000 to-à 10,000	397,787	3,590,009	1,725,865	237,134	48,488	439,542	197,212	25,558
10,000 to-à 12,500	568,172	6,406,081	3,452,039	577,765	66,507	751,071	386,157	63,331
12,500 to-à 15,000	611,550	8,417,748	4,897,355	917,834	83,129	1,148,483	647,620	120,811
15,000 to-à 17,500	573,880	9,313,360	5,679,214	1,140,043	107,789	1,753,295	1,044,056	203,616
17,500 to-à 20,000	512,116	9,594,575	6,091,117	1,282,672	90,064	1,682,805	1,027,494	210,916
20,000 to-à 22,500	468,601	9,950,233	6,551,378	1,438,473	65,867	1,397,799	889,041	189,027
22,500 to-à 25,000	414,482	9,837,786	6,663,001	1,520,437	53,664	1,272,230	846,038	191,050
25,000 to-à 27,500	362,418	9,506,533	6,554,328	1,562,269	49,017	1,286,153	873,692	202,678
27,500 to-à 30,000	302,103	8,668,092	6,087,053	1,493,434	38,207	1,093,259	749,554	179,926
30,000 to-à 35,000	431,732	13,935,918	10,029,435	2,577,837	39,169	1,260,978	883,307	218,918
35,000 to-à 40,000	241,905	9,017,117	6,639,893	1,789,290	20,761	773,282	556,425	145,436
40,000 to-à 50,000	221,113	9,774,688	7,362,994	2,108,302	17,926	788,460	590,411	160,742
50,000 and over-*et plus*	179,349	14,195,366	10,811,391	4,052,024	11,335	740,385	575,649	186,444
TOTAL	5,641,702	124,675,966	83,513,248	20,780,587	726,108	14,623,354	9,355,364	2,105,899
All Returns *Toutes les déclarations*								
Under								
Moins de $ 1,000	114,318	47,456	130		13,149	6,238	12	
$ 1,000 to-à 3,000	361,504	730,524	2,167	12	38,335	76,366	152	3
3,000 to-à 5,000	405,996	1,629,818	86,273	396	40,105	160,456	7,338	70
5,000 to-à 10,000	1,094,832	8,227,909	3,090,158	319,798	122,731	938,589	321,391	32,932
10,000 to-à 15,000	1,208,793	15,158,360	8,396,019	1,495,599	154,791	1,960,608	1,040,097	184,142
15,000 to-à 20,000	1,090,440	18,984,014	11,780,334	2,422,715	199,667	3,467,301	2,073,638	414,532
20,000 to-à 25,000	885,420	19,839,689	13,221,789	2,958,910	120,232	2,685,686	1,736,666	380,077
25,000 to-à 30,000	665,918	18,212,391	12,648,834	3,055,703	87,750	2,393,804	1,626,214	382,604
30,000 and over-*et plus*	1,076,456	47,042,578	34,880,182	10,527,453	89,821	3,586,426	2,609,328	711,539
TOTAL	6,903,677	129,872,739	84,105,886	20,780,587	866,581	15,275,474	9,414,837	2,105,899

	TEACHERS AND PROFESSORS *INSTITUTEURS ET PROFESSEURS*				FEDERAL EMPLOYEES *EMPLOYÉS FÉDÉRAUX*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns *Déclarations imposables*								
Under		$	$	$		$	$	$
Moins de $ 6,000	345	1,893	706	36	959	4,702	868	48
$ 6,000 to-à 8,000	2,831	20,359	7,627	597	3,597	25,403	9,391	751
8,000 to-à 10,000	3,285	30,285	12,438	1,632	7,814	71,505	32,321	4,699
10,000 to-à 12,500	8,092	90,943	44,758	7,509	9,103	103,503	53,504	9,210
12,500 to-à 15,000	6,220	85,841	47,618	8,904	14,901	205,667	118,306	21,738
15,000 to-à 17,500	9,081	147,334	85,667	17,821	19,634	319,728	190,710	38,682
17,500 to-à 20,000	9,691	181,908	109,420	24,088	30,758	578,885	360,042	77,881
20,000 to-à 22,500	14,485	309,847	198,619	46,151	28,711	608,138	385,031	85,547
22,500 to-à 25,000	21,331	508,187	334,800	78,921	27,033	643,785	417,207	96,741
25,000 to-à 27,500	24,130	633,733	430,300	105,870	35,432	929,497	618,127	146,904
27,500 to-à 30,000	26,334	757,821	515,083	126,468	33,146	952,702	646,334	159,082
30,000 to-à 35,000	53,239	1,736,215	1,218,424	316,608	40,350	1,304,116	900,475	234,235
35,000 to-à 40,000	47,213	1,769,049	1,262,098	346,576	23,004	856,793	610,255	166,383
40,000 to-à 50,000	49,624	2,163,489	1,578,215	444,984	22,558	1,000,990	737,254	218,585
50,000 and over-*et plus*	16,509	992,865	765,236	244,812	13,730	827,542	635,642	214,559
TOTAL	292,410	9,429,769	6,611,010	1,770,979	310,730	8,432,955	5,715,469	1,475,046
All Returns *Toutes les déclarations*								
Under								
Moins de $ 1,000	1,280	422	9		3,382	1,594	1	
$ 1,000 to-à 3,000	2,662	5,192	23		9,306	18,877	10	
3,000 to-à 5,000	2,510	10,354	687	16	10,800	43,579	1,668	10
5,000 to-à 10,000	10,998	82,562	25,130	2,250	18,954	145,312	49,018	5,488
10,000 to-à 15,000	15,201	187,164	93,231	16,413	24,226	312,087	172,185	30,948
15,000 to-à 20,000	19,043	333,980	195,224	41,910	50,522	900,837	550,855	116,563
20,000 to-à 25,000	36,136	825,184	533,444	125,072	56,090	1,259,644	802,347	182,288
25,000 to-à 30,000	51,021	1,407,120	945,727	232,338	69,040	1,894,745	1,264,531	305,986
30,000 and over-*et plus*	168,355	6,726,071	4,824,279	1,352,981	99,712	3,992,125	2,883,763	833,763
TOTAL	307,206	9,578,050	6,617,753	1,770,979	342,032	8,568,798	5,724,377	1,475,046

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	PROVINCIAL EMPLOYEES / EMPLOYÉS PROVINCIAUX				MUNICIPAL EMPLOYEES / EMPLOYÉS MUNICIPAUX			
	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total
Taxable Returns / *Déclarations imposables*								
		$	$	$		$	$	$
Under / *Moins de* $ 6,000	976	5,169	1,024	51	719	3,683	909	47
$ 6,000 to-à 8,000	7,341	52,509	19,614	1,549	13,063	93,920	36,220	3,143
8,000 to-à 10,000	13,696	122,576	54,961	6,955	18,312	164,244	72,981	9,226
10,000 to-à 12,500	20,147	227,518	117,042	19,838	22,222	251,865	132,403	22,128
12,500 to-à 15,000	31,454	433,968	250,084	47,278	29,712	412,627	234,731	44,178
15,000 to-à 17,500	44,628	725,926	430,293	87,482	36,852	602,305	354,257	70,720
17,500 to-à 20,000	51,949	976,463	603,938	130,397	39,009	732,206	444,363	94,242
20,000 to-à 22,500	46,191	979,461	620,728	135,396	44,914	955,118	603,528	131,784
22,500 to-à 25,000	38,758	921,544	601,794	138,080	48,079	1,140,974	744,912	166,969
25,000 to-à 27,500	35,360	928,198	621,467	147,803	41,339	1,082,131	723,014	162,395
27,500 to-à 30,000	30,196	866,245	582,042	143,073	34,710	998,044	679,539	158,193
30,000 to-à 35,000	52,620	1,703,914	1,194,490	305,933	64,363	2,084,413	1,473,741	363,452
35,000 to-à 40,000	34,913	1,303,119	936,975	251,667	35,155	1,310,886	944,652	244,457
40,000 to-à 50,000	34,498	1,530,105	1,134,773	313,074	25,322	1,106,208	822,615	221,549
50,000 and over-*et plus*	18,939	1,130,463	879,205	273,934	7,964	468,378	364,266	111,561
TOTAL	461,666	11,907,177	8,048,429	2,002,509	461,735	11,407,003	7,632,130	1,804,043
All Returns / *Toutes les déclarations*								
Under / *Moins de* $ 1,000	4,071	1,617			12,225	5,827	3	
$ 1,000 to-à 3,000	13,612	25,951	23		30,399	61,584		
3,000 to-à 5,000	17,127	68,957	1,532	9	24,087	96,228	3,142	8
5,000 to-à 10,000	38,387	286,073	91,354	8,545	51,920	386,737	129,849	12,407
10,000 to-à 15,000	52,838	675,557	369,162	67,116	54,076	689,077	369,845	66,306
15,000 to-à 20,000	96,741	1,705,231	1,034,395	217,879	76,109	1,338,781	798,799	164,961
20,000 to-à 25,000	85,174	1,906,319	1,222,553	273,476	93,165	2,099,956	1,348,504	298,753
25,000 to-à 30,000	65,789	1,800,532	1,203,616	290,876	76,199	2,084,288	1,402,663	320,588
30,000 and over-*et plus*	141,168	5,675,668	4,145,591	1,144,607	133,146	4,983,049	3,605,388	941,019
TOTAL	514,907	12,145,905	8,068,226	2,002,509	551,326	11,745,529	7,658,192	1,804,043

	ARMED FORCES / FORCES ARMÉES				UNCLASSIFIED EMPLOYEES / EMPLOYÉS NON CLASSÉS			
	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total
Taxable Returns / *Déclarations imposables*								
		$	$	$		$	$	$
Under / *Moins de* $ 6,000	42	225	49	2	4,834	25,672	7,406	320
$ 6,000 to-à 8,000	2,334	17,137	6,522	579	34,723	245,909	97,444	8,138
8,000 to-à 10,000	2,877	26,044	12,241	1,703	35,434	319,071	151,874	19,275
10,000 to-à 12,500	5,819	64,427	34,265	6,245	40,341	451,136	239,365	38,239
12,500 to-à 15,000	7,878	108,278	64,345	12,843	36,987	508,738	291,101	51,229
15,000 to-à 17,500	3,445	55,570	34,359	7,489	28,078	454,003	270,128	50,316
17,500 to-à 20,000	2,154	40,392	25,408	5,720	21,510	402,414	250,827	50,049
20,000 to-à 22,500	5,262	113,802	75,340	17,183	14,599	308,716	201,072	40,738
22,500 to-à 25,000	12,259	290,603	184,567	44,166	10,752	254,379	168,648	34,621
25,000 to-à 27,500	11,941	312,332	198,837	48,766	9,395	246,173	166,058	34,781
27,500 to-à 30,000	8,058	230,594	152,349	39,208	6,482	186,892	128,049	28,381
30,000 to-à 35,000	7,354	237,343	161,968	43,200	9,686	312,227	223,089	52,837
35,000 to-à 40,000	3,344	125,261	87,239	24,464	5,413	201,405	148,352	35,584
40,000 to-à 50,000	4,936	218,430	157,173	47,268	5,502	242,350	180,835	45,340
50,000 and over-*et plus*	1,488	88,774	67,347	23,642	3,904	301,418	227,538	82,202
TOTAL	79,191	1,929,214	1,262,009	322,478	267,638	4,460,503	2,751,787	572,052
All Returns / *Toutes les déclarations*								
Under / *Moins de* $ 1,000	143	38			38,705	18,431	12	
$ 1,000 to-à 3,000	984	2,236			67,903	132,321	915	3
3,000 to-à 5,000	1,551	6,272	325		47,252	189,580	11,179	73
5,000 to-à 10,000	6,093	48,286	19,743	2,284	123,054	894,937	313,133	27,657
10,000 to-à 15,000	13,703	172,790	98,611	19,087	83,583	1,033,456	538,203	89,469
15,000 to-à 20,000	5,601	95,995	59,768	13,209	51,190	883,481	522,625	100,365
20,000 to-à 25,000	17,527	404,548	259,907	61,349	25,901	575,184	370,863	75,360
25,000 to-à 30,000	19,999	542,927	351,186	87,975	16,015	436,847	294,853	63,162
30,000 and over-*et plus*	17,124	669,888	473,727	138,575	24,820	1,073,111	785,199	215,964
TOTAL	82,725	1,942,980	1,263,267	322,478	478,423	5,237,348	2,836,983	572,052

TABLE 12 (CONTINUED)

ALL RETURNS BY OCCUPATION AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

	TOTAL EMPLOYEES *TOTAL, EMPLOYÉS*				TOTAL FARMERS *TOTAL, CULTIVATEURS*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns *Déclarations imposables*								
Under *Moins de* $ 6,000	42,214	219,514	59,921	2,746	791	4,236	1,313	56
$ 6,000 to-*à* 8,000	420,229	2,981,139	1,184,753	103,034	6,332	45,085	17,117	945
8,000 to-*à* 10,000	527,693	4,763,276	2,259,892	306,183	9,818	89,050	38,089	3,496
10,000 to-*à* 12,500	740,403	8,346,543	4,459,533	744,265	15,967	180,195	78,046	8,513
12,500 to-*à* 15,000	821,831	11,321,349	6,551,159	1,224,815	17,297	237,162	112,929	14,172
15,000 to-*à* 17,500	823,387	13,371,521	8,088,684	1,616,169	13,060	212,692	108,786	15,456
17,500 to-*à* 20,000	757,251	14,189,650	8,912,610	1,875,965	12,081	225,389	126,589	18,920
20,000 to-*à* 22,500	688,630	14,623,113	9,524,737	2,084,299	10,115	214,992	129,267	22,664
22,500 to-*à* 25,000	626,358	14,869,488	9,960,967	2,270,986	8,076	191,761	122,638	22,025
25,000 to-*à* 27,500	569,030	14,924,750	10,185,823	2,411,468	6,706	176,385	116,877	20,916
27,500 to-*à* 30,000	479,236	13,753,649	9,540,003	2,327,765	6,244	179,283	122,545	23,007
30,000 to-*à* 35,000	698,513	22,575,124	16,084,930	4,113,020	8,753	283,710	200,245	40,824
35,000 to-*à* 40,000	411,708	15,356,911	11,185,890	3,003,857	6,960	260,433	189,059	40,522
40,000 to-*à* 50,000	381,479	16,824,721	12,564,271	3,559,845	8,327	371,882	282,496	65,123
50,000 and over-*et plus*	253,218	18,745,193	14,326,274	5,189,178	11,817	863,363	694,150	215,826
TOTAL	8,241,180	186,865,940	124,889,445	30,833,594	142,344	3,535,619	2,340,148	512,465
All Returns *Toutes les déclarations*								
Under *Moins de* $ 1,000	187,273	81,623	168	1	23,175	190,638-	4	
$ 1,000 to-*à* 3,000	524,705	1,053,050	3,291	18	11,589	24,016	88	2
3,000 to-*à* 5,000	549,428	2,205,245	112,144	581	16,575	66,905	2,478	9
5,000 to-*à* 10,000	1,466,969	11,010,404	4,039,776	411,362	66,408	497,650	115,997	4,486
10,000 to-*à* 15,000	1,607,211	20,189,098	11,077,352	1,969,080	53,541	656,738	242,107	22,687
15,000 to-*à* 20,000	1,589,313	27,709,619	17,015,638	3,492,134	28,527	495,854	256,464	34,376
20,000 to-*à* 25,000	1,319,645	29,596,211	19,496,072	4,355,285	19,699	440,295	268,410	44,689
25,000 to-*à* 30,000	1,051,731	28,772,655	19,737,624	4,739,233	13,976	383,177	254,482	43,922
30,000 and over-*et plus*	1,750,602	73,748,916	54,207,457	15,865,900	36,774	1,824,590	1,386,138	362,294
TOTAL	10,046,877	194,366,821	125,689,520	30,833,594	270,264	4,198,587	2,526,168	512,465

	TOTAL FISHERMEN *TOTAL, PÊCHEURS*				ACCOUNTANTS *COMPTABLES*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns *Déclarations imposables*								
Under *Moins de* $ 6,000	2,298	11,630	2,671	128	12	60	14	1
$ 6,000 to-*à* 8,000	4,059	28,600	10,908	1,191	259	1,891	701	53
8,000 to-*à* 10,000	3,977	35,791	14,855	2,172	204	1,877	788	108
10,000 to-*à* 12,500	4,198	46,620	21,567	3,599	562	6,290	2,969	488
12,500 to-*à* 15,000	2,950	40,510	21,196	3,784	322	4,360	2,001	315
15,000 to-*à* 17,500	2,535	41,198	24,541	4,999	306	4,855	2,737	462
17,500 to-*à* 20,000	2,003	37,440	24,022	5,219	230	4,172	2,225	392
20,000 to-*à* 22,500	1,546	32,761	21,505	4,879	318	6,702	3,894	778
22,500 to-*à* 25,000	1,076	25,583	17,024	3,949	495	11,800	7,478	1,599
25,000 to-*à* 27,500	637	16,747	11,687	2,806	211	5,651	3,078	587
27,500 to-*à* 30,000	721	20,663	14,449	3,588	405	11,560	6,335	1,461
30,000 to-*à* 35,000	964	31,110	22,342	5,618	453	14,701	8,917	2,029
35,000 to-*à* 40,000	598	22,144	16,743	4,468	634	23,645	15,257	3,816
40,000 to-*à* 50,000	575	25,443	20,216	5,292	1,221	54,895	38,328	10,573
50,000 and over-*et plus*	463	32,712	26,749	8,964	3,495	300,842	217,466	81,011
TOTAL	28,600	448,892	278,475	60,654	9,127	453,299	312,189	103,672
All Returns *Toutes les déclarations*								
Under *Moins de* $ 1,000	1,173	1,338-			335	1,708-		
$ 1,000 to-*à* 3,000	1,449	3,026			214	512	2	
3,000 to-*à* 5,000	3,247	13,534	1,131	26	227	918	24	
5,000 to-*à* 10,000	13,382	99,234	29,811	3,464	951	7,098	1,941	161
10,000 to-*à* 15,000	7,625	92,335	43,593	7,383	1,059	12,913	5,218	804
15,000 to-*à* 20,000	4,594	79,592	48,916	10,218	583	9,832	5,164	854
20,000 to-*à* 25,000	2,636	58,602	38,629	8,828	844	19,203	11,591	2,377
25,000 to-*à* 30,000	1,366	37,626	26,239	6,394	638	17,828	9,508	2,048
30,000 and over-*et plus*	2,633	112,922	86,824	24,341	5,848	396,997	280,727	97,428
TOTAL	38,105	495,532	275,144	60,654	10,699	463,590	314,175	103,672

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	MEDICAL DOCTORS AND SURGEONS / MÉDECINS ET CHIRURGIENS				DENTISTS / DENTISTES			
	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total
Taxable Returns / *Déclarations imposables*								
Under / *Moins de* $ 6,000		$	$	$		$	$	$
$ 6,000 to-à 8,000	59	428	169	16	21	164	70	6
8,000 to-à 10,000	100	928	464	64	113	992	429	48
10,000 to-à 12,500	171	1,980	960	167	55	620	371	71
12,500 to-à 15,000	494	6,822	2,637	382	101	1,405	869	177
15,000 to-à 17,500	273	4,464	2,121	342	102	1,613	931	183
17,500 to-à 20,000	351	6,638	4,097	679	129	2,523	1,666	325
20,000 to-à 22,500	270	5,738	3,042	655	135	2,775	1,590	298
22,500 to-à 25,000	354	8,444	5,037	1,022	162	3,863	2,249	481
25,000 to-à 27,500	390	10,282	6,563	1,469	144	3,869	2,441	600
27,500 to-à 30,000	443	12,827	8,166	1,804	195	5,520	3,509	878
30,000 to-à 35,000	1,229	40,422	25,824	6,491	610	19,937	13,646	3,483
35,000 to-à 40,000	1,285	48,632	32,847	8,381	489	18,465	12,861	3,337
40,000 to-à 50,000	2,687	120,873	88,575	23,831	813	36,489	26,177	7,346
50,000 and over-*et plus*	21,981	2,023,261	1,577,017	608,644	4,907	446,507	345,452	135,802
TOTAL	30,091	2,291,760	1,757,533	653,949	7,981	544,769	412,272	153,038
All Returns / *Toutes les déclarations*								
Under / *Moins de* $ 1,000	70	2,203-			64	2,073-		
$ 1,000 to-à 3,000	28	65	1		22	62		
3,000 to-à 5,000	57	258	34	1				
5,000 to-à 10,000	300	2,275	808	81	218	1,755	578	54
10,000 to-à 15,000	715	9,405	3,658	549	236	2,995	1,263	249
15,000 to-à 20,000	663	11,777	6,277	1,022	242	4,324	2,624	508
20,000 to-à 25,000	640	14,541	8,118	1,676	300	6,709	3,840	779
25,000 to-à 30,000	849	23,547	14,792	3,273	349	9,666	6,014	1,478
30,000 and over-*et plus*	27,255	2,238,962	1,725,505	647,348	6,845	524,025	398,290	149,969
TOTAL	30,577	2,298,627	1,759,193	653,949	8,276	547,462	412,610	153,038

	LAWYERS AND NOTARIES / AVOCATS ET NOTAIRES				CONSULTING ENGINEERS AND ARCHITECTS / INGÉNIEURS ET ARCHITECTES-CONSEILS			
	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total
Taxable Returns / *Déclarations imposables*								
Under / *Moins de* $ 6,000	19	$ 110	$ 36	$ 1	11	$ 14	$ 5	$
$ 6,000 to-à 8,000	127	903	363	28	50	358	135	11
8,000 to-à 10,000	313	2,837	1,419	191	84	742	336	45
10,000 to-à 12,500	518	6,091	3,041	469	313	3,507	1,719	279
12,500 to-à 15,000	293	3,997	1,998	351	370	5,213	3,047	588
15,000 to-à 17,500	460	7,381	4,245	723	152	2,374	1,445	306
17,500 to-à 20,000	651	12,294	7,800	1,557	215	4,097	2,637	600
20,000 to-à 22,500	453	9,719	6,548	1,488	310	6,606	3,791	830
22,500 to-à 25,000	553	13,038	8,508	1,757	253	5,985	4,111	915
25,000 to-à 27,500	739	19,409	12,089	2,432	146	3,835	2,362	407
27,500 to-à 30,000	416	12,069	6,559	1,473	150	4,230	2,509	581
30,000 to-à 35,000	1,057	34,360	22,083	5,299	244	8,030	5,532	1,308
35,000 to-à 40,000	854	32,038	22,665	5,550	284	10,382	7,048	1,681
40,000 to-à 50,000	1,922	85,776	63,189	17,676	408	18,206	13,991	4,069
50,000 and over-*et plus*	7,215	728,636	537,266	213,870	926	98,216	69,138	28,820
TOTAL	15,590	968,657	697,810	252,865	3,916	171,817	117,805	40,440
All Returns / *Toutes les déclarations*								
Under / *Moins de* $ 1,000	362	3,305-			113	1,973-	2	
$ 1,000 to-à 3,000	47	87			66	108	2	
3,000 to-à 5,000	161	639	13		19	91	15	
5,000 to-à 10,000	838	6,471	2,197	219	228	1,762	563	56
10,000 to-à 15,000	998	12,270	5,231	820	767	9,702	4,918	867
15,000 to-à 20,000	1,149	20,318	12,110	2,280	379	6,694	4,108	906
20,000 to-à 25,000	1,043	23,580	15,158	3,245	572	12,795	7,921	1,745
25,000 to-à 30,000	1,173	31,975	18,704	3,905	301	8,215	4,932	988
30,000 and over-*et plus*	11,158	887,846	646,054	242,395	1,884	136,070	96,106	35,879
TOTAL	16,929	979,880	699,469	252,865	4,329	173,464	118,568	40,440

TABLE 12 (CONTINUED)

ALL RETURNS BY OCCUPATION AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

	ENTERTAINERS AND ARTISTS *ARTISTES, ATHLÈTES, ETC.*				OTHER PROFESSIONALS *AUTRES PROFESSIONS*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns *Déclarations imposables*		$	$	$		$	$	$
Under *Moins de* $ 6,000	241	1,146	456	31	424	2,297	870	47
$ 6,000 to-à 8,000	1,365	9,671	3,961	355	2,368	16,728	6,747	576
8,000 to-à 10,000	1,344	12,043	5,194	669	3,620	32,385	14,476	1,901
10,000 to-à 12,500	1,085	12,065	5,984	975	3,987	45,066	22,254	3,575
12,500 to-à 15,000	1,129	15,468	7,758	1,326	3,458	47,125	25,882	4,532
15,000 to-à 17,500	789	12,721	7,821	1,382	2,448	39,661	22,706	4,541
17,500 to-à 20,000	582	10,853	6,651	1,380	2,313	43,396	26,847	5,140
20,000 to-à 22,500	529	11,149	7,529	1,546	1,653	35,218	22,346	5,090
22,500 to-à 25,000	170	4,053	2,733	616	1,465	34,913	24,297	5,655
25,000 to-à 27,500	326	8,437	5,706	1,086	1,663	43,541	28,331	6,689
27,500 to-à 30,000	237	6,874	4,931	1,060	1,149	32,995	21,363	4,943
30,000 to-à 35,000	290	9,616	5,799	1,358	2,165	70,124	47,614	11,993
35,000 to-à 40,000	220	8,276	5,670	1,396	1,507	56,515	39,752	10,045
40,000 to-à 50,000	297	13,130	10,033	2,645	2,191	97,204	70,419	19,705
50,000 and over-*et plus*	334	26,863	19,402	7,371	3,911	329,385	241,550	90,073
TOTAL	8,938	162,367	99,628	23,196	34,322	926,554	615,454	174,505
All Returns *Toutes les déclarations*								
Under *Moins de* $ 1,000	1,455	1,006-	4		1,400	4,136-	20	
$ 1,000 to-à 3,000	2,162	4,391	78	3	2,587	4,793	53	2
3,000 to-à 5,000	3,310	12,661	595	16	2,968	12,079	630	23
5,000 to-à 10,000	5,496	39,167	12,294	1,037	12,484	91,719	29,621	2,500
10,000 to-à 15,000	2,505	30,895	14,034	2,301	8,114	99,968	49,708	8,107
15,000 to-à 20,000	1,384	23,796	14,553	2,762	4,953	86,322	50,187	9,681
20,000 to-à 25,000	704	15,311	10,284	2,161	3,185	71,646	46,977	10,745
25,000 to-à 30,000	567	15,419	10,686	2,145	2,841	77,321	49,851	11,632
30,000 and over-*et plus*	1,153	58,684	41,085	12,770	9,883	559,205	400,270	131,816
TOTAL	18,736	199,317	103,614	23,196	48,415	998,917	627,316	174,505

	TOTAL PROFESSIONALS *TOTAL, PROFESSIONS*				SALESMEN *VENDEURS*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns *Déclarations imposables*		$	$	$		$	$	$
Under *Moins de* $ 6,000	716	3,673	1,402	83	138	753	229	7
$ 6,000 to-à 8,000	4,249	30,143	12,147	1,045	1,178	8,262	3,296	268
8,000 to-à 10,000	5,778	51,805	23,108	3,026	1,452	13,030	5,751	757
10,000 to-à 12,500	6,691	75,619	37,297	6,024	2,470	27,455	12,639	1,982
12,500 to-à 15,000	6,167	84,390	44,192	7,672	1,829	25,225	11,924	1,962
15,000 to-à 17,500	4,530	73,068	42,086	7,940	1,472	23,994	13,633	2,699
17,500 to-à 20,000	4,471	83,974	51,924	10,074	1,299	24,260	14,595	2,726
20,000 to-à 22,500	3,668	77,908	48,739	10,683	1,165	24,711	15,081	3,386
22,500 to-à 25,000	3,452	82,097	54,415	12,045	860	20,134	12,274	2,640
25,000 to-à 27,500	3,619	95,025	60,570	13,269	817	21,356	14,213	3,153
27,500 to-à 30,000	2,995	86,095	53,372	12,200	909	26,097	18,036	4,270
30,000 to-à 35,000	6,048	197,190	129,415	31,962	1,118	36,012	24,685	6,167
35,000 to-à 40,000	5,273	197,954	136,101	34,206	729	27,182	19,209	4,983
40,000 to-à 50,000	9,539	426,574	310,712	85,846	943	42,090	30,383	8,374
50,000 and over-*et plus*	42,769	3,953,709	3,007,292	1,165,591	1,068	75,52.	57,530	19,394
TOTAL	109,965	5,519,222	4,012,691	1,401,665	17,447	396,083	253,478	62,568
All Returns *Toutes les déclarations*								
Under *Moins de* $ 1,000	3,799	16,411-	26		2,646	309-	1	
$ 1,000 to-à 3,000	5,126	10,017	137	5	2,516	4,786	5	
3,000 to-à 5,000	6,742	26,647	1,311	39	2,148	8,552	574	1
5,000 to-à 10,000	28,515	150,248	48,001	4,109	5,909	44,834	12,002	1,830
10,000 to-à 15,000	14,394	178,148	84,830	13,696	4,965	59,331	25,512	3,864
15,000 to-à 20,000	9,353	163,063	95,023	18,814	2,828	49,247	28,327	5,385
20,000 to-à 25,000	7,288	163,786	103,890	22,728	2,086	46,150	27,511	6,826
25,000 to-à 30,000	6,718	183,971	114,487	25,469	1,741	47,862	32,300	7,424
30,000 and over-*et plus*	64,026	4,801,788	3,588,837	1,317,605	3,093	182,277	132,114	38,838
TOTAL	137,961	5,661,256	4,034,944	1,401,665	28,632	441,850	258,346	62,568

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	BUSINESS PROPRIETORS FORESTRY PROP. D'ENTREPRISES, EXPLOITATION FORESTIÈRE				BUSINESS PROPRIETORS MANUFACTURING PROP. D'ENTREPRISES, FABRICATION			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Taxable Returns ***Déclarations imposables***								
Under		$	$	$		$	$	$
Moins de $ 6,000	49	236	43	2	135	742	223	8
$ 6,000 to-à 8,000	222	1,528	595	41	863	6,114	2,362	185
8,000 to-à 10,000	491	4,350	1,753	179	884	8,058	3,613	493
10,000 to-à 12,500	340	3,802	1,610	213	1,201	13,610	5,948	813
12,500 to-à 15,000	633	8,618	4,423	716	1,073	14,694	7,028	1,211
15,000 to-à 17,500	689	11,146	5,692	907	783	12,717	7,364	1,332
17,500 to-à 20,000	732	13,389	8,058	1,338	678	12,757	7,988	1,587
20,000 to-à 22,500	298	6,211	3,946	749	432	9,193	5,778	1,303
22,500 to-à 25,000	299	7,189	4,530	727	355	8,554	5,569	1,235
25,000 to-à 27,500	172	4,487	3,053	582	258	6,735	4,860	1,188
27,500 to-à 30,000	110	3,130	2,100	444	101	2,882	2,115	566
30,000 to-à 35,000	329	10,414	7,316	1,354	66	2,093	1,373	355
35,000 to-à 40,000	89	3,276	2,460	506	199	7,539	5,320	1,195
40,000 to-à 50,000	196	8,550	7,125	1,928	204	8,753	7,156	1,883
50,000 and over-*et plus*	133	8,380	6,608	1,943	158	13,308	8,815	2,938
TOTAL	4,782	94,706	59,311	11,627	7,390	127,750	75,511	16,292
All Returns ***Toutes les déclarations***								
Under								
Moins de $ 1,000	260	2,154-			922	6,838-		
$ 1,000 to-à 3,000	408	902			1,383	2,721		
3,000 to-à 5,000	619	2,483	74	1	1,012	4,076	184	1
5,000 to-à 10,000	1,862	14,680	3,137	221	4,170	31,018	7,998	685
10,000 to-à 15,000	1,223	15,522	6,692	928	2,879	35,423	14,602	2,024
15,000 to-à 20,000	1,475	25,470	14,152	2,245	1,481	25,816	15,433	2,919
20,000 to-à 25,000	606	13,596	8,607	1,476	805	18,164	11,551	2,537
25,000 to-à 30,000	322	8,727	5,858	1,025	359	9,618	6,975	1,754
30,000 and over-*et plus*	758	31,042	23,768	5,730	643	32,495	22,985	6,372
TOTAL	7,533	110,265	62,287	11,627	13,654	152,492	79,128	16,292

	BUSINESS PROPRIETORS CONSTRUCTION PROP. D'ENTREPRISES, CONSTRUCTION				BUSINESS PROPRIETORS PUBLIC UTILITIES PROP. D'ENTREPRISES, SERVICES D'UTILITÉ PUBLIQUE			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Taxable Returns ***Déclarations imposables***								
Under		$	$	$		$	$	$
Moins de $ 6,000	606	3,241	895	32	718	3,740	950	35
$ 6,000 to-à 8,000	4,102	29,183	11,996	1,161	3,742	26,302	10,243	810
8,000 to-à 10,000	5,551	49,992	21,719	2,753	3,810	34,275	15,063	1,922
10,000 to-à 12,500	7,291	82,696	36,170	5,452	5,659	63,394	28,756	4,111
12,500 to-à 15,000	7,489	102,607	50,035	8,712	4,367	59,829	29,545	5,002
15,000 to-à 17,500	6,179	99,888	52,734	9,856	2,371	38,521	21,476	4,069
17,500 to-à 20,000	4,174	77,951	46,303	9,445	2,713	50,744	29,563	5,960
20,000 to-à 22,500	2,972	62,721	38,493	7,952	2,353	49,961	32,611	7,049
22,500 to-à 25,000	2,474	58,697	38,900	9,077	1,474	34,835	23,782	5,265
25,000 to-à 27,500	1,978	51,998	33,209	7,712	1,330	34,651	23,472	5,165
27,500 to-à 30,000	1,233	35,566	24,908	6,153	851	24,482	16,928	3,948
30,000 to-à 35,000	2,173	70,141	50,470	12,891	1,473	47,300	34,398	8,025
35,000 to-à 40,000	1,149	43,053	30,461	8,273	436	16,523	13,149	2,906
40,000 to-à 50,000	944	41,471	32,302	9,324	1,008	44,654	34,071	9,476
50,000 and over-*et plus*	779	53,094	41,128	14,250	701	52,056	41,862	13,570
TOTAL	49,094	862,300	509,722	113,044	33,006	581,266	355,868	77,313
All Returns ***Toutes les déclarations***								
Under								
Moins de $ 1,000	2,932	11,775-			3,289	13,667-		
$ 1,000 to-à 3,000	3,407	7,059	1		3,751	7,386	3	
3,000 to-à 5,000	6,149	24,790	1,318	3	6,140	25,515	2,036	6
5,000 to-à 10,000	22,904	170,446	44,761	3,943	17,869	132,373	35,916	2,759
10,000 to-à 15,000	16,843	208,843	89,417	14,164	12,103	146,345	62,109	9,113
15,000 to-à 20,000	10,456	179,575	99,290	19,301	5,254	92,165	51,951	10,029
20,000 to-à 25,000	5,515	122,960	77,799	17,029	3,898	86,356	57,180	12,313
25,000 to-à 30,000	3,219	87,786	58,200	13,865	2,218	60,162	40,657	9,114
30,000 and over-*et plus*	5,077	209,319	154,974	44,738	3,692	163,343	125,187	33,978
TOTAL	76,502	999,002	525,759	113,044	58,214	699,978	375,038	77,313

TABLE 12 (CONTINUED)

ALL RETURNS BY OCCUPATION AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

	BUSINESS PROPRIETORS WHOLESALE TRADE *PROP. D'ENTREPRISES, COMMERCE DE GROS*				BUSINESS PROPRIETORS RETAIL TRADE *PROP. D'ENTREPRISES, COMMERCE DE DÉTAIL*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns								
Déclarations imposables								
Under		$	$	$		$	$	$
Moins de $ 6,000	28	158	63	3	1,100	5,917	1,633	52
$ 6,000 to-*à* 8,000	368	2,668	1,098	95	6,719	47,944	18,667	1,499
8,000 to-*à* 10,000	408	3,610	1,624	201	7,362	66,575	28,368	3,432
10,000 to-*à* 12,500	757	8,485	3,430	433	11,708	132,027	61,174	8,682
12,500 to-*à* 15,000	474	6,612	3,073	519	9,855	135,376	66,844	10,997
15,000 to-*à* 17,500	739	12,026	6,482	1,106	8,776	142,405	79,262	14,660
17,500 to-*à* 20,000	407	7,488	4,849	991	7,387	138,081	80,725	15,364
20,000 to-*à* 22,500	88	1,904	1,101	212	5,751	121,527	76,748	15,334
22,500 to-*à* 25,000	410	9,757	5,591	1,137	3,840	90,996	58,692	11,853
25,000 to-*à* 27,500	349	9,234	5,237	1,009	4,055	106,072	72,877	16,139
27,500 to-*à* 30,000	431	12,231	7,823	1,802	3,336	95,518	65,937	15,586
30,000 to-*à* 35,000	316	10,380	7,636	2,108	3,516	113,381	80,381	19,323
35,000 to-*à* 40,000	193	7,207	4,779	1,222	1,939	72,631	53,338	13,355
40,000 to-*à* 50,000	400	18,025	14,498	3,693	2,330	102,886	77,727	21,253
50,000 and over-*et plus*	462	71,832	41,466	20,360	2,217	165,340	129,238	41,614
TOTAL	5,830	181,616	108,751	34,893	79,891	1,536,675	951,611	209,183
All Returns								
Toutes les déclarations								
Under								
Moins de $ 1,000	805	12,821-			18,223	39,683-	3	
$ 1,000 to-*à* 3,000	339	660			10,193	20,339	50	1
3,000 to-*à* 5,000	549	2,306	211	2	11,005	44,079	1,801	8
5,000 to-*à* 10,000	1,976	15,237	3,656	297	34,156	252,406	64,706	4,974
10,000 to-*à* 15,000	1,368	16,653	6,774	952	24,536	301,542	133,440	19,680
15,000 to-*à* 20,000	1,172	19,947	11,399	2,098	16,424	284,922	161,148	30,023
20,000 to-*à* 25,000	520	12,156	6,887	1,349	9,714	215,255	136,567	27,227
25,000 to-*à* 30,000	810	22,264	13,173	2,811	7,436	202,802	139,391	31,725
30,000 and over-*et plus*	1,422	113,486	70,900	27,384	10,136	460,322	343,899	95,546
TOTAL	8,961	189,887	113,000	34,893	141,823	1,741,984	981,004	209,183

	BUSINESS PROPRIETORS INSURANCE AGENCIES *PROP. D'ENTREPRISES, AGENCES D'ASSURANCE*				BUSINESS PROPRIETORS REAL ESTATE AGENCIES *PROP. D'ENTREPRISES, AGENCES D'IMMEUBLES*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns								
Déclarations imposables								
Under		$	$	$		$	$	$
Moins de $ 6,000								
$ 6,000 to-*à* 8,000	48	341	163	12	79	593	227	20
8,000 to-*à* 10,000	45	429	175	23	71	629	280	37
10,000 to-*à* 12,500	57	613	242	29	192	2,244	853	129
12,500 to-*à* 15,000	120	1,685	877	162	25	338	146	23
15,000 to-*à* 17,500					73	1,233	771	162
17,500 to-*à* 20,000	92	1,683	1,113	230	164	3,203	1,766	365
20,000 to-*à* 22,500	139	2,991	1,597	257	56	1,185	774	179
22,500 to-*à* 25,000	112	2,678	1,477	232	115	2,678	1,386	308
25,000 to-*à* 27,500	79	2,127	1,313	221	101	2,691	1,723	422
27,500 to-*à* 30,000	125	3,660	2,609	662	29	852	602	160
30,000 to-*à* 35,000	189	6,021	4,282	1,086	136	4,427	3,068	823
35,000 to-*à* 40,000	96	3,662	2,750	557	18	665	539	160
40,000 to-*à* 50,000	127	5,387	4,196	1,053	135	5,944	4,199	1,270
50,000 and over-*et plus*	173	13,962	10,298	3,330	224	25,035	17,758	6,642
TOTAL	1,409	45,350	31,154	7,905	1,419	51,719	34,096	10,700
All Returns								
Toutes les déclarations								
Under								
Moins de $ 1,000	80	132-			446	13,614-	7	
$ 1,000 to-*à* 3,000					121	228	2	
3,000 to-*à* 5,000	52	233			92	350	4	
5,000 to-*à* 10,000	268	1,903	561	35	315	2,364	661	57
10,000 to-*à* 15,000	289	3,566	1,282	191	350	4,116	1,148	152
15,000 to-*à* 20,000	245	4,148	1,179	239	261	4,865	2,615	527
20,000 to-*à* 25,000	252	5,690	3,091	529	184	4,150	2,244	487
25,000 to-*à* 30,000	206	5,841	3,957	884	139	3,789	2,388	582
30,000 and over-*et plus*	589	29,407	21,681	6,027	561	38,714	27,009	8,895
TOTAL	1,987	50,665	31,752	7,905	2,469	44,961	36,078	10,700

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	BUSINESS PROPRIETORS OTHER FINANCIAL PROP. D'AUTRES ENTREPRISES FINANCIÈRES				BUSINESS PROPRIETORS RECREATIONAL SERVICES PROP. D'ENTREPRISES, SERVICES RÉCRÉATIFS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Taxable Returns *Déclarations imposables*								
Under		$	$	$		$	$	$
Moins de $ 6,000	350	952	813	107	76	294	133	6
$ 6,000 to-à 8,000	32	226	89	9	505	3,507	1,393	126
8,000 to-à 10,000	112	1,041	600	102	382	3,460	1,722	248
10,000 to-à 12,500	127	1,404	808	141	480	5,442	2,942	499
12,500 to-à 15,000	72	1,027	402	72	505	6,789	3,193	559
15,000 to-à 17,500	96	1,531	968	216	445	7,369	4,603	996
17,500 to-à 20,000	133	2,456	1,238	248	277	5,251	3,446	759
20,000 to-à 22,500	55	1,173	462	70	323	6,936	4,854	1,192
22,500 to-à 25,000	235	5,526	2,589	557	195	4,648	3,073	740
25,000 to-à 27,500	115	2,999	1,707	447	118	3,139	2,298	600
27,500 to-à 30,000	48	1,338	591	131	165	4,663	3,531	927
30,000 to-à 35,000	115	3,734	2,168	561	246	7,831	5,655	1,148
35,000 to-à 40,000	114	4,185	2,839	814	64	2,441	2,070	633
40,000 to-à 50,000	141	6,279	4,393	1,049	162	7,110	5,737	1,496
50,000 and over-*et plus*	413	57,018	41,914	17,427	250	25,619	17,886	5,946
TOTAL	2,158	90,889	61,580	21,950	4,193	94,499	62,537	15,874
All Returns *Toutes les déclarations*								
Under								
Moins de $ 1,000	621	18,632-	156	1	633	7,917-	4	
$ 1,000 to-à 3,000	213	339	217	2	420	782	55	2
3,000 to-à 5,000	176	669	563	81	426	1,695	61	2
5,000 to-à 10,000	370	2,710	1,004	133	2,200	15,722	4,337	376
10,000 to-à 15,000	248	3,035	1,276	213	1,150	14,091	6,390	1,058
15,000 to-à 20,000	239	4,160	2,241	464	732	12,788	8,071	1,755
20,000 to-à 25,000	302	6,965	3,121	627	527	11,796	8,007	1,932
25,000 to-à 30,000	173	4,604	2,347	578	301	8,315	6,122	1,528
30,000 and over-*et plus*	827	75,051	52,767	19,851	747	47,606	32,628	9,222
TOTAL	3,369	78,897	63,693	21,950	7,136	104,878	65,674	15,874

	BUSINESS PROPRIETORS BUSINESS SERVICES PROP. D'ENTREPRISES, SERVICES COMMERCIAUX				BUSINESS PROPRIETORS OTHER SERVICES PROP. D'ENTREPRISES, AUTRES SERVICES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Taxable Returns *Déclarations imposables*								
Under		$	$	$		$	$	$
Moins de $ 6,000	138	782	248	9	1,380	7,215	1,947	76
$ 6,000 to-à 8,000	584	4,067	1,586	128	9,244	64,959	25,348	2,056
8,000 to-à 10,000	519	4,548	2,068	269	9,781	87,815	39,152	5,003
10,000 to-à 12,500	595	6,827	3,742	605	11,351	126,772	60,814	9,322
12,500 to-à 15,000	660	9,058	5,602	1,092	9,199	126,013	65,189	11,434
15,000 to-à 17,500	529	8,682	5,836	1,226	7,493	121,356	68,386	13,043
17,500 to-à 20,000	492	9,180	5,195	982	5,011	94,143	56,100	11,264
20,000 to-à 22,500	321	6,976	4,525	970	4,147	88,050	55,557	11,666
22,500 to-à 25,000	356	8,453	5,684	1,071	3,499	82,904	54,995	12,103
25,000 to-à 27,500	35	920	509	83	2,402	62,839	43,210	9,923
27,500 to-à 30,000	43	1,244	888	179	1,743	50,307	35,781	8,445
30,000 to-à 35,000	158	5,011	3,273	813	2,726	87,675	62,817	16,004
35,000 to-à 40,000	96	3,550	2,593	693	1,777	66,886	49,118	12,586
40,000 to-à 50,000	111	5,034	3,774	1,130	1,695	75,412	56,926	15,638
50,000 and over-*et plus*	144	10,603	9,005	3,350	2,517	222,107	166,336	59,693
TOTAL	4,781	84,935	54,529	12,602	73,965	1,364,454	841,677	198,255
All Returns *Toutes les déclarations*								
Under								
Moins de $ 1,000	399	584-			15,980	27,204-	2	
$ 1,000 to-à 3,000	928	1,810			16,494	31,628	32	1
3,000 to-à 5,000	773	3,111	128		16,027	64,888	4,112	14
5,000 to-à 10,000	2,537	17,644	5,194	406	41,516	301,912	87,128	7,120
10,000 to-à 15,000	1,294	16,375	9,427	1,697	23,493	285,919	130,855	20,756
15,000 to-à 20,000	1,030	18,017	11,072	2,209	12,700	218,846	125,146	24,307
20,000 to-à 25,000	679	15,477	10,241	2,041	7,739	173,013	111,022	23,769
25,000 to-à 30,000	79	2,192	1,408	262	4,192	114,448	79,523	18,368
30,000 and over-*et plus*	511	24,411	18,678	5,986	8,876	461,124	337,895	103,921
TOTAL	8,230	98,452	56,149	12,602	147,017	1,624,572	875,716	198,255

TABLE 12 (CONTINUED)

ALL RETURNS BY OCCUPATION AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

	BUSINESS PROPRIETORS OTHER BUSINESSES / *PROP. D'AUTRES ENTREPRISES*				TOTAL BUSINESS PROPRIETORS / *TOTAL, PROPRIÉTAIRES D'ENTREPRISES*			
	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*
Taxable Returns / ***Déclarations imposables***								
		$	$	$		$	$	$
Under *Moins de* $ 6,000	1,488	3,372	3,140	292	6,069	26,652	10,892	621
$ 6,000 to-à 8,000	663	4,649	2,533	340	27,171	192,081	76,298	6,482
8,000 to-à 10,000	674	6,151	2,904	399	30,090	270,933	119,041	15,060
10,000 to-à 12,500	557	6,148	3,360	551	40,315	453,463	209,850	36,981
12,500 to-à 15,000	609	8,449	4,429	802	35,081	481,093	248,787	41,301
15,000 to-à 17,500	579	9,495	5,602	1,012	28,759	466,481	259,236	48,594
17,500 to-à 20,000	575	10,890	6,826	1,465	22,835	427,215	253,170	49,999
20,000 to-à 22,500	125	2,623	2,033	493	17,060	361,450	228,481	47,466
22,500 to-à 25,000	428	10,203	7,783	1,955	13,792	327,118	214,052	46,299
25,000 to-à 27,500	193	4,928	3,480	798	11,185	292,819	196,950	44,291
27,500 to-à 30,000	138	3,941	2,774	435	8,353	239,815	166,586	39,437
30,000 to-à 35,000	192	6,158	4,481	993	11,635	374,567	267,316	65,485
35,000 to-à 40,000	197	7,412	5,375	1,220	6,367	239,030	174,793	44,121
40,000 to-à 50,000	204	8,962	6,424	1,294	7,657	338,468	258,526	70,488
50,000 and over-*et plus*	521	87,321	66,921	25,617	8,692	805,675	599,235	216,679
TOTAL	7,143	180,702	128,066	37,667	275,061	5,296,861	3,274,412	767,305
All Returns / ***Toutes les déclarations***								
Under *Moins de* $ 1,000	1,479	11,004-	401	1	46,269	166,83?-	573	2
$ 1,000 to-à 3,000	1,279	2,335	1,420	52	38,942	76,199	1,779	57
3,000 to-à 5,000	1,148	4,638	1,513	203	44,168	178,833	12,884	328
5,000 to-à 10,000	3,049	22,872	7,695	776	133,192	981,288	266,754	21,783
10,000 to-à 15,000	1,311	16,374	7,970	1,353	87,887	1,067,804	470,780	72,282
15,000 to-à 20,000	1,181	20,866	12,487	2,477	52,650	911,584	516,184	98,593
20,000 to-à 25,000	574	13,296	9,957	2,448	31,315	698,872	446,274	93,765
25,000 to-à 30,000	336	9,005	6,258	1,233	19,790	539,551	366,258	83,728
30,000 and over-*et plus*	1,154	112,564	84,151	29,124	34,993	1,798,884	1,316,522	396,774
TOTAL	11,511	190,944	131,850	37,667	488,486	6,986,977	3,397,128	767,305

	INVESTORS / *PORTEFEUILLISTES*				PROPERTY OWNERS / *PROPRIÉTAIRES D'IMMEUBLES*			
	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*
Taxable Returns / ***Déclarations imposables***								
		$	$	$		$	$	$
Under *Moins de* $ 6,000	1,694	8,299	2,028	115	587	3,279	1,154	49
$ 6,000 to-à 8,000	26,097	190,962	66,254	4,866	3,882	28,112	10,323	793
8,000 to-à 10,000	57,771	528,675	195,131	21,248	5,940	53,800	22,021	2,494
10,000 to-à 12,500	92,175	1,033,674	425,271	59,560	7,211	81,186	35,838	5,030
12,500 to-à 15,000	77,261	1,060,256	518,959	88,857	7,268	99,618	50,816	8,345
15,000 to-à 17,500	68,625	1,112,041	609,265	111,895	5,249	85,823	46,608	7,872
17,500 to-à 20,000	49,927	934,611	557,976	107,762	4,806	90,051	52,806	9,768
20,000 to-à 22,500	43,542	923,964	597,656	118,717	3,906	83,017	50,335	10,025
22,500 to-à 25,000	34,329	814,602	550,448	109,427	3,044	72,200	46,615	9,263
25,000 to-à 27,500	29,003	760,144	533,278	104,618	2,591	67,726	44,676	9,268
27,500 to-à 30,000	24,058	689,849	494,012	98,136	1,917	54,950	37,703	7,691
30,000 to-à 35,000	36,805	1,189,118	882,857	177,416	2,813	90,714	63,871	14,093
35,000 to-à 40,000	31,196	1,167,754	896,253	173,470	2,055	76,422	55,848	12,766
40,000 to-à 50,000	41,007	1,831,806	1,461,661	287,104	3,023	134,705	101,805	26,606
50,000 and over-*et plus*	100,949	10,459,302	8,257,622	2,093,518	6,712	670,333	488,661	173,030
TOTAL	714,439	22,705,059	16,048,671	3,556,710	61,004	1,691,936	1,109,080	297,094
All Returns / ***Toutes les déclarations***								
Under *Moins de* $ 1,000	193,011	51,913	67	1	10,982	38,357-	3	
$ 1,000 to-à 3,000	106,977	196,509	268	17	11,063	21,463	14	
3,000 to-à 5,000	68,137	270,623	2,068	28	10,200	40,605	993	3
5,000 to-à 10,000	234,125	1,790,414	397,106	26,184	28,496	210,019	49,138	3,333
10,000 to-à 15,000	191,155	2,352,539	1,007,872	148,417	16,483	204,055	89,888	13,375
15,000 to-à 20,000	126,353	2,181,964	1,238,828	219,657	10,353	181,049	100,871	17,640
20,000 to-à 25,000	83,646	1,867,947	1,232,830	228,144	7,104	158,719	98,078	19,288
25,000 to-à 30,000	57,410	1,568,579	1,110,229	202,753	4,671	127,077	83,282	16,959
30,000 and over-*et plus*	223,129	15,329,159	11,961,515	2,731,509	15,014	1,004,941	719,668	226,495
TOTAL	1,283,943	25,609,647	16,950,782	3,556,710	114,366	1,909,571	1,141,936	297,094

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 12 (SUITE)

TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	TOTAL INVESTMENT *TOTAL, PLACEMENT*				PENSIONERS *PENSIONNÉS*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns *Déclarations imposables*								
		$	$	$		$	$	$
Under *Moins de* $ 6,000	2,281	11,578	3,182	165	594	3,063	778	27
$ 6,000 to-à 8,000	29,979	219,873	76,577	5,660	6,320	45,780	10,890	584
8,000 to-à 10,000	63,711	582,475	217,152	23,742	31,521	289,985	82,635	6,879
10,000 to-à 12,500	99,386	1,114,860	461,108	64,590	79,127	891,240	287,729	34,085
12,500 to-à 15,000	84,529	1,159,874	569,775	97,202	74,478	1,020,926	396,990	60,897
15,000 to-à 17,500	73,874	1,197,865	655,873	119,768	57,284	924,879	417,472	74,526
17,500 to-à 20,000	54,733	1,024,662	610,782	117,530	39,646	742,059	376,815	74,860
20,000 to-à 22,500	47,448	1,006,981	647,991	128,742	31,067	658,608	372,021	77,613
22,500 to-à 25,000	37,373	886,802	597,062	118,690	21,386	505,544	296,925	64,498
25,000 to-à 27,500	31,594	827,870	577,954	113,886	15,255	399,294	254,012	57,971
27,500 to-à 30,000	25,975	744,799	531,715	105,827	10,337	296,253	192,961	45,347
30,000 to-à 35,000	39,618	1,279,832	946,728	191,589	13,880	445,583	298,191	73,706
35,000 to-à 40,000	33,251	1,244,176	952,101	186,236	7,707	288,595	207,395	56,064
40,000 to-à 50,000	44,030	1,966,511	1,563,466	313,710	5,842	256,977	181,851	49,196
50,000 and over-*et plus*	107,661	11,129,636	8,746,283	2,266,548	3,633	241,346	178,534	57,020
TOTAL	775,443	24,396,994	17,157,751	3,853,803	397,997	7,810,050	3,555,199	732,474
All Returns *Toutes les déclarations*								
Under *Moins de* $ 1,000	203,993	13,555	70	1	8,241	3,094	7	
$ 1,000 to-à 3,000	118,040	217,972	282	17	74,080	181,874	69	3
3,000 to-à 5,000	78,337	311,228	3,061	32	152,131	611,749	3,303	8
5,000 to-à 10,000	262,621	2,080,433	446,244	29,517	340,235	2,508,672	216,373	7,479
10,000 to-à 15,000	287,638	2,556,595	1,097,760	161,792	204,669	2,497,903	743,975	94,182
15,000 to-à 20,000	136,706	2,363,013	1,339,699	237,297	98,982	1,702,208	797,867	149,385
20,000 to-à 25,000	98,750	2,026,667	1,330,908	247,432	52,737	1,170,491	669,519	142,111
25,000 to-à 30,000	62,081	1,695,656	1,193,511	219,713	25,688	698,160	447,480	103,318
30,000 and over-*et plus*	238,143	16,334,100	12,681,183	2,958,803	31,135	1,235,452	866,245	235,986
TOTAL	1,398,309	27,519,219	18,092,718	3,853,803	988,618	10,609,603	3,744,758	732,474

	UNCLASSIFIED *NON CLASSÉS*				GRAND TOTAL *TOTAL GLOBAL*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns *Déclarations imposables*								
		$	$	$		$	$	$
Under *Moins de* $ 6,000	34,059	182,620	52,768	1,999	89,160	463,720	132,357	5,831
$ 6,000 to-à 8,000	121,779	847,491	361,493	33,640	621,296	4,397,654	1,753,478	152,848
8,000 to-à 10,000	105,260	942,022	467,778	63,761	779,300	7,038,369	3,228,302	425,075
10,000 to-à 12,500	88,313	980,238	494,682	77,154	1,076,870	12,116,233	6,062,452	971,116
12,500 to-à 15,000	40,617	548,044	291,749	49,811	1,084,779	14,918,571	8,240,701	1,500,816
15,000 to-à 17,500	17,411	280,108	162,751	30,972	1,022,232	16,591,805	9,772,981	1,921,082
17,500 to-à 20,000	8,358	154,919	95,219	19,515	902,677	16,909,566	10,465,726	2,174,886
20,000 to-à 22,500	6,103	129,055	79,104	17,363	806,802	17,129,520	11,066,927	2,397,095
22,500 to-à 25,000	3,508	82,840	53,848	12,298	715,881	16,991,367	11,329,285	2,553,430
25,000 to-à 27,500	2,218	58,062	39,401	8,983	641,861	16,812,308	11,457,488	2,676,743
27,500 to-à 30,000	2,473	70,670	47,006	11,496	537,243	15,417,324	10,686,672	2,572,936
30,000 to-à 35,000	3,012	97,144	67,795	17,081	783,541	25,328,193	18,041,647	4,545,371
35,000 to-à 40,000	1,897	70,237	51,557	13,954	474,490	17,706,663	12,932,849	3,388,332
40,000 to-à 50,000	1,960	85,075	57,902	16,530	468,352	20,337,740	15,269,823	4,174,483
50,000 and over-*et plus*	3,021	282,255	195,628	81,542	432,342	36,129,410	27,831,675	9,228,743
TOTAL	439,989	4,810,779	2,518,680	456,099	10,428,026	238,280,440	158,272,281	38,680,627
All Returns *Toutes les déclarations*								
Under *Moins de* $ 1,000	954,676	82,437	18		1,431,245	194,029	866	4
$ 1,000 to-à 3,000	139,177	271,752	373	4	916,344	1,842,613	6,824	107
3,000 to-à 5,000	165,797	672,633	54,202	223	1,018,573	4,095,325	190,288	1,240
5,000 to-à 10,000	375,506	2,724,769	1,005,712	99,173	2,684,737	28,016,732	6,180,671	582,403
10,000 to-à 15,000	138,011	1,628,719	801,248	126,966	2,325,041	28,926,671	14,586,358	2,471,932
15,000 to-à 20,000	26,040	439,650	258,451	50,487	1,948,993	33,913,832	20,356,570	4,095,888
20,000 to-à 25,000	9,699	213,824	133,077	29,661	1,535,855	34,414,897	22,514,290	4,958,525
25,000 to-à 30,000	4,740	130,080	86,439	20,478	1,187,831	32,488,738	22,258,740	5,249,679
30,000 and over-*et plus*	10,045	545,715	373,426	129,107	2,172,244	108,584,644	74,637,946	21,328,849
TOTAL	1,823,691	6,709,578	2,712,947	456,099	15,230,863	256,089,423	160,731,673	38,680,627

TABLE 13

DISTRIBUTION OF GROSS AND NET INCOME BY PROVINCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		NEWFOUNDLAND *TERRE-NEUVE*		PRINCE EDWARD ISLAND *ÎLE DU PRINCE-ÉDOUARD*	
				Gross-*Brut*	Net-*Net*	Gross-*Brut*	Net-*Net*
Business Income		Revenu d'entreprises—		$	$	$	$
Forestry	1	Sylviculture	1	5,870	492	485	29
Manufacturing	2	Fabrication	2	5,377	1,030	3,698	426
Construction	3	Construction	3	29,651	5,828	15,937	2,667
Public Utilities	4	Utilité publique	4	45,722	7,601	13,498	2,341
Wholesale Trade	5	Commerce de gros	5	39,182	926	9,353	90-
Retail Trade	6	Commerce de détail	6	338,566	16,494	76,874	4,035
Finance	7	Finance	7	1,269	106	151	40-
Service	8	Services	8	79,688	12,322	27,230	4,095
Unclassified	9	Non classés	9	15,291	2,900-	10,019	209
Total—All Business Types	10	Total—toutes entreprises	10	560,616	41,899	157,245	13,673
Professional Income	11	Revenu de professions	11	102,421	54,077	31,708	15,095
Commission Income	12	Revenu de commissions	12	15,647	6,649	3,809	2,235
Farm Income	13	Revenu d'agriculture	13	25,273	649	152,638	12,288
Fishing Income	14	Revenu de pêche	14	180,380	63,497	41,699	17,472
Rental Income	15	Revenu de location	15	40,935	7,113-	16,282	909-
Total All Types	16	Total, tous genres	16	925,271	159,658	403,380	59,854
Capital Cost Allowance		Montant des allocations de coût en capital					
Business	17	D'entreprises	17		22,353		6,194
Professional	18	De professions	18		2,141		620
Commission	19	De commissions	19		1,085		212
Farm	20	D'agriculture	20		1,610		14,620
Fishing	21	De pêche	21		29,836		3,736
Rental	22	De location	22		10,110		3,183
Other	23	Autre	23		378		139
Total C. C. A.	24	Total, tous genres	24		67,512		28,703

ITEM		POSTE		SASKATCHEWAN		ALBERTA	
				Gross-*Brut*	Net-*Net*	Gross-*Brut*	Net-*Net*
Business Income		Revenu d'entreprises—		$	$	$	$
Forestry	1	Sylviculture	1	12,245	1,700	6,022	2,381
Manufacturing	2	Fabrication	2	10,517	1,665	55,213	8,661
Construction	3	Construction	3	167,549	39,254	308,226	91,249
Public Utilities	4	Utilité publique	4	145,577	28,158	380,872	85,559
Wholesale Trade	5	Commerce de gros	5	96,544	4,805	1,073,578	392
Retail Trade	6	Commerce de détail	6	490,735	37,509	743,546	48,208
Finance	7	Finance	7	20,375	1,762	73,893	5,828-
Service	8	Services	8	202,769	40,470	591,951	124,697
Unclassified	9	Non classés	9	108,571	3,240	380,120	91,484-
Total—All Business Types	10	Total—toutes entreprises	10	1,254,881	158,565	3,613,420	263,834
Professional Income	11	Revenu de professions	11	325,258	167,617	808,713	463,708
Commission Income	12	Revenu de commissions	12	31,070	17,699	91,427	40,369
Farm Income	13	Revenu d'agriculture	13	4,138,862	822,989	4,175,406	335,364
Fishing Income	14	Revenu de pêche	14	5,091	1,061	199	56
Rental Income	15	Revenu de location	15	245,957	13,630	816,770	77,065-
Total All Types	16	Total, tous genres	16	6,001,119	1,181,561	9,505,934	1,026,266
Capital Cost Allowance		Montant des allocations de coût en capital					
Business	17	D'entreprises	17		77,862		299,892
Professional	18	De professions	18		7,069		24,278
Commission	19	De commissions	19		2,445		4,896
Farm	20	D'agriculture	20		680,747		653,055
Fishing	21	De pêche	21		926		157
Rental	22	De location	22		44,519		175,405
Other	23	Autre	23		2,842		8,469
Total C. C. A.	24	Total, tous genres	24		816,409		1,166,153

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 13

RÉPARTITION DU REVENU BRUT ET NET PAR PROVINCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NOVA SCOTIA *NOUVELLE-ÉCOSSE*		NEW BRUNSWICK *NOUVEAU-BRUNSWICK*		QUEBEC *QUÉBEC*		ONTARIO		MANITOBA		ITEM / POSTE
Gross-*Brut*	Net-*Net*	Gross-*Brut*	Net-*Net*	Gross-*Brut*	Net-*Net*	Gross-*Brut*	Net-*Net*	Gross-*Brut*	Net-*Net*	
$	$	$	$	$	$	$	$	$	$	
19,757	3,618	40,314	3,269	95,760	8,916	22,145	4,752	11,527	2,127	1
15,282	2,921	13,512	2,278	189,171	27,393	390,209	39,304	50,754	4,574	2
100,132	21,904	51,349	10,709	551,529	127,888	1,322,649	303,117	130,539	30,647	3
91,065	17,172	105,802	15,337	542,951	110,456	828,086	140,135	105,636	16,588	4
40,422	1,065	46,734	520	308,875	22,439	1,369,623	5,367	40,601	497	5
551,955	33,077	423,716	20,670	6,502,866	401,680	4,813,987	324,530	479,889	30,009	6
7,164	779	38,727	113	65,143	21,696	701,504	21,071	9,172	808	7
146,168	28,168	140,005	25,768	1,569,462	300,248	2,344,963	435,244	175,303	39,305	8
44,325	4,934-	29,859	3,864-	322,066	37,557-	833,691	163,426-	106,686	8,433-	9
1,016,271	103,770	890,018	74,802	10,147,822	983,160	12,626,858	1,110,094	1,110,106	116,123	10
286,367	144,037	172,656	90,741	2,505,598	1,216,244	4,498,435	2,215,518	432,565	208,069	11
25,525	11,792	19,746	10,766	279,821	109,647	336,061	158,042	48,615	22,448	12
206,127	14,891	143,739	6,233	2,344,018	242,713	5,146,093	231,219	1,937,595	193,695	13
300,613	112,931	109,129	33,640	84,488	18,958	10,931	3,282	16,125	4,338	14
131,652	11,106-	81,544	5,614-	2,238,809	82,370-	2,262,451	153,245-	299,818	74,991-	15
1,966,555	376,314	1,416,832	210,568	17,600,557	2,488,352	24,880,829	3,564,912	3,844,825	469,681	16
43,522		41,481		315,466		533,505		60,226		17
6,310		4,029		51,012		97,356		8,436		18
1,654		1,413		11,176		25,503		3,132		19
20,360		16,086		228,270		521,014		273,800		20
28,166		11,529		11,584		499		1,778		21
24,912		15,162		348,700		382,953		53,773		22
1,670		584		10,834		19,677		3,523		23
126,594		90,283		977,043		1,580,508		404,668		24

BRITISH COLUMBIA *COLOMBIE BRITANNIQUE*		YUKON		NORTHWEST TERRITORIES *TERRITOIRES DU NORD-OUEST*		CANADA		ITEM / POSTE
Gross-*Brut*	Net-*Net*	Gross-*Brut*	Net-*Net*	Gross-*Brut*	Net-*Net*	Gross-*Brut*	Net-*Net*	
$	$	$	$	$	$	$	$	
108,082	17,597	128	11-			322,462	44,872	1
59,528	13,674	1,052	72	400	74	799,740	102,484	2
464,519	107,891	3,113	725	2,440	594	3,149,596	742,778	3
289,457	46,757	2,878	426	2,312	577	2,557,464	471,860	4
446,502	4,801-	399	3-	487	39	3,478,464	30,930	5
923,522	74,400	10,899	645	7,848	317	15,374,393	992,116	6
170,809	33,236-	135	11-	202	26-	1,093,505	7,537	7
716,889	113,273	6,972	1,542	6,882	1,592	6,029,292	1,128,955	8
352,914	172,406-	6,804	1,519-	2,764	704-	2,308,908	466,407-	9
3,532,222	163,149	32,378	1,867	23,335	2,463	35,113,825	3,055,125	10
2,097,825	908,122	11,184	4,870	9,350	3,907	11,317,002	5,510,653	11
81,095	41,534	255	122	509	287	934,319	422,110	12
720,352	29,292-	504	154-	397	174-	18,999,780	1,831,528	13
210,470	76,177	93	9-	723	51	960,047	331,544	14
1,185,754	295,444-	4,543	309-	4,804	1,145-	7,350,618	698,207-	15
7,827,718	864,246	48,957	6,387	39,118	5,389	74,675,591	10,452,752	16
271,444		3,539		1,998		1,689,399		17
42,240		325		186		244,851		18
5,251		9		23		56,830		19
100,488		184		119		2,511,901		20
30,716		28		107		119,064		21
256,293		1,035		1,365		1,322,381		22
9,567		16		15		57,747		23
715,998		5,136		3,814		6,002,174		24

TABLE 14

ALL RETURNS BY PERSONAL EXEMPTIONS AND INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

INCOME CLASS BASED ON TOTAL INCOME / *CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL*	Single $3,560 Basic Exemption / *Exemption de base de 3 560 $ de célibataire*	$2,220 Age Exemption or Disability Deduction / *Exemption en raison d'âge ou déduction pour invalidité —2 220 $*	Education Deduction / *Déduction relative aux études*	MARRIED OR EQUIVALENT EXEMPTION / *EXEMPTION DE MARIÉ OU L'ÉQUIVALENT*				
				Spouse's Income Not over $550 / *Revenu du conjoint non supérieur à 550 $*	Spouse's Income $550-$3,660 / *Revenu du conjoint 550 $-3 660 $*		Equivalent to Married Exemption / *L'équivalent de l'exemption de marié*	
							Income of Relative Not over $550 / *Revenu du parent non supérieur à 550 $*	Income of Relative $550-$3,660 / *Revenu du parent 550 $-3 660 $*
	Number / *Nombre*	Number / *Nombre*	Number / *Nombre*	Number / *Nombre*	Number / *Nombre*	Income / *Revenu*	Number / *Nombre*	Number / *Nombre*
						$		
Under *Moins de* $ 2,000	1,793,745	21,329	17,639	36,569	6,726	11,989	42,201	223
$ 2,000 to-à 4,000	899,008	100,231	29,615	22,711	9,489	18,831	15,115	1,421
4,000 to-à 6,000	1,009,386	145,718	85,973	32,838	20,655	47,109	18,155	960
6,000 to-à 8,000	978,635	174,521	94,649	51,615	38,011	84,161	27,558	2,634
8,000 to-à 10,000	884,904	181,506	74,569	66,202	48,119	101,028	31,732	3,886
10,000 to-à 12,500	993,092	189,663	60,699	97,440	67,542	145,629	42,303	3,604
12,500 to-à 15,000	917,793	141,590	39,567	95,096	60,257	122,922	43,316	4,035
15,000 to-à 17,500	827,958	112,643	36,134	96,017	59,967	120,614	46,932	5,582
17,500 to-à 20,000	704,952	80,329	25,828	105,113	59,028	117,794	39,388	3,498
20,000 to-à 22,500	609,713	64,974	30,556	109,722	57,198	112,166	34,544	2,751
22,500 to-à 25,000	526,652	46,702	27,881	107,761	57,865	111,773	26,151	3,006
25,000 to-à 27,500	456,140	37,313	27,985	111,940	56,705	107,896	19,548	2,377
27,500 to-à 30,000	365,869	29,472	27,217	100,367	54,542	103,196	17,625	2,473
30,000 to-à 35,000	521,214	42,034	46,355	161,823	82,613	153,186	21,399	2,461
35,000 to-à 40,000	302,809	29,287	35,832	108,713	54,725	102,618	11,250	1,601
40,000 to-à 45,000	178,516	18,086	26,066	63,328	36,824	67,474	7,690	1,317
45,000 to-à 50,000	109,051	13,062	16,867	38,459	25,838	46,306	3,314	995
50,000 and over-*et plus*	294,367	49,796	49,190	79,941	53,477	95,755	7,842	1,701
TOTAL	12,373,804	1,478,256	752,622	1,485,655	849,581	1,670,445	456,063	44,525

	WHOLLY DEPENDENT CHILDREN-*ENFANTS ENTIÈREMENT À CHARGE*						
	$670 MAXIMUM EXEMPTION / *EXEMPTION MAXIMUM DE 670 $*			REDUCED $670 EXEMPTION / *EXEMPTION RÉDUITE DE 670 $*			
	Number of Returns / *Nombre de déclarations*	Number of Dependants Under age 18 / *Nombre de personnes à charge âgées de moins de 18 ans*	Income of Dependants / *Revenu des personnes à charge*	Number of Returns / *Nombre de déclarations*	Number of Dependants Under age 18 / *Nombre de personnes à charge âgées de moins de 18 ans*	Income of Dependants / *Revenu des personnes à charge*	Amount of Exemption / *Montant de l'exemption*
			$			$	$
Under *Moins de* $ 2,000	134,151	237,724	1,882	258	262	773	94
$ 2,000 to-à 4,000	52,736	100,399	1,540	989	989	3,188	247
4,000 to-à 6,000	60,112	104,758	2,114	622	652	1,882	252
6,000 to-à 8,000	95,331	167,109	6,312	853	859	2,580	279
8,000 to-à 10,000	116,011	205,401	7,513	1,599	1,635	4,547	704
10,000 to-à 12,500	181,919	341,773	13,153	1,562	1,861	5,139	829
12,500 to-à 15,000	192,778	346,973	16,241	2,624	2,857	8,511	975
15,000 to-à 17,500	216,672	390,276	12,531	2,046	2,189	6,527	741
17,500 to-à 20,000	226,198	405,966	14,769	2,791	2,936	8,321	1,199
20,000 to-à 22,500	240,925	434,761	15,564	2,795	2,964	8,241	1,279
22,500 to-à 25,000	237,771	426,853	14,213	3,063	3,105	8,372	1,499
25,000 to-à 27,500	233,783	423,185	16,054	2,473	2,474	7,114	987
27,500 to-à 30,000	217,469	405,441	16,564	2,447	2,451	7,146	943
30,000 to-à 35,000	346,462	654,189	27,159	4,445	4,711	12,794	2,041
35,000 to-à 40,000	222,076	426,964	21,575	3,666	3,686	10,390	1,585
40,000 to-à 45,000	135,842	262,425	15,420	2,656	2,683	7,466	1,189
45,000 to-à 50,000	81,862	158,800	11,333	1,392	1,394	3,792	595
50,000 and over-*et plus*	181,893	356,262	33,769	4,228	4,587	12,606	2,013
TOTAL	3,173,991	5,849,259	247,706	40,509	42,295	119,390	17,450

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON LES EXEMPTIONS PERSONNELLES ET LES CATÉGORIES DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	WHOLLY DEPENDENT CHILDREN-*ENFANTS ENTIÈREMENT À CHARGE*						
	$1,220 MAXIMUM EXEMPTION *EXEMPTION MAXIMUM DE 1 220 $*			REDUCED $1,220 EXEMPTION *EXEMPTION RÉDUITE DE 1 220 $*			
	Number of Returns *Nombre de déclarations*	Number of Dependants Age 18 or over *Nombre de personnes à charge âgées de 18 ans ou plus*	Income of Dependants *Revenu des personnes à charge*	Number of Returns *Nombre de déclarations*	Number of Dependants Age 18 or over *Nombre de personnes à charge âgées de 18 ans ou plus*	Income of Dependants *Revenu des personnes à charge*	Amount of Exemption *Montant de l'exemption*
			$			$	$
Under *Moins de* $ 2,000	8,438	9,374	2,004	363	366	1,042	247
$ 2,000 to-à 4,000	5,178	6,029	1,782	308	308	944	152
4,000 to-à 6,000	5,430	5,800	1,772	422	481	1,476	277
6,000 to-à 8,000	10,986	11,511	5,695	1,619	1,619	4,681	1,246
8,000 to-à 10,000	16,516	18,213	6,430	1,587	1,591	4,750	1,076
10,000 to-à 12,500	26,208	29,314	13,078	4,317	4,412	12,783	3,222
12,500 to-à 15,000	27,250	30,664	15,578	4,032	4,212	12,289	2,818
15,000 to-à 17,500	31,473	35,690	19,561	4,738	4,947	14,527	3,351
17,500 to-à 20,000	31,369	35,661	19,928	4,875	4,953	14,303	3,804
20,000 to-à 22,500	36,385	41,139	23,801	6,593	6,972	20,642	4,886
22,500 to-à 25,000	34,277	38,943	23,764	6,187	6,714	19,566	4,958
25,000 to-à 27,500	36,489	41,907	27,026	5,819	5,974	17,345	4,469
27,500 to-à 30,000	31,534	35,172	22,177	6,370	6,947	20,484	4,912
30,000 to-à 35,000	52,456	59,120	38,498	9,990	10,352	30,979	6,989
35,000 to-à 40,000	36,703	42,199	28,803	7,355	7,677	22,431	5,543
40,000 to-à 45,000	24,638	28,711	22,438	5,937	6,198	18,319	4,334
45,000 to-à 50,000	15,842	18,219	15,642	4,408	4,675	13,918	3,256
50,000 and over-*et plus*	51,545	62,303	47,837	11,505	12,211	35,807	8,520
TOTAL	482,717	549,969	335,814	86,425	90,609	266,283	64,060

	OTHER DEPENDANTS-*AUTRES PERSONNES À CHARGE*							
	$670 EXEMPTION (MAXIMUM OR REDUCED) *EXEMPTION DE 670 $ (MAXIMUM OU RÉDUITE)*				$1,220 EXEMPTION (MAXIMUM OR REDUCED) *EXEMPTION DE 1 220 $ (MAXIMUM OU RÉDUITE)*			
	Number of Returns *Nombre de déclarations*	Number of Dependants *Nombre de personnes à charge*	Income of Dependants *Revenu des personnes à charge*	Amount of Exemption *Montant de l'exemption*	Number of Returns *Nombre de déclarations*	Number of Dependants *Nombre de personnes à charge*	Income of Dependants *Revenu des personnes à charge*	Amount of Exemption *Montant de l'exemption*
			$	$			$	$
Under *Moins de* $ 2,000	45	48	1	32	24	31	27	31
$ 2,000 to-à 4,000					99	99	92	120
4,000 to-à 6,000	37	49		33	511	533	176	634
6,000 to-à 8,000	243	250	303	168	1,601	1,780	1,065	2,010
8,000 to-à 10,000	143	323	83	211	2,130	2,281	1,430	2,540
10,000 to-à 12,500	706	895	223	574	3,258	3,791	2,347	4,264
12,500 to-à 15,000	791	863	40	578	3,989	4,426	2,462	5,282
15,000 to-à 17,500	542	663	204	436	5,117	6,178	5,122	6,669
17,500 to-à 20,000	904	1,115	464	730	5,191	6,238	3,038	7,165
20,000 to-à 22,500	538	546	102	343	3,712	4,300	2,240	4,996
22,500 to-à 25,000	729	762	33	511	4,600	6,199	3,168	6,885
25,000 to-à 27,500	319	323	117	165	3,944	4,802	2,308	5,559
27,500 to-à 30,000	182	207	11	139	3,660	5,193	2,047	6,060
30,000 to-à 35,000	397	643	146	426	4,896	5,677	4,963	6,392
35,000 to-à 40,000	241	326		188	2,786	3,565	2,477	4,041
40,000 to-à 45,000	170	248	37	166	2,016	2,319	1,716	2,598
45,000 to-à 50,000					1,517	1,698	1,105	1,934
50,000 and over-*et plus*	69	81	15	54	2,334	2,890	2,624	3,248
TOTAL	6,063	7,367	1,779	4,770	51,385	62,000	38,407	70,428

TABLE 14 (CONTINUED)

ALL RETURNS BY PERSONAL EXEMPTIONS AND INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

INCOME CLASS BASED ON TOTAL INCOME / *CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL*	$670 MAXIMUM EXEMPTION FOR WHOLLY DEPENDENT CHILDREN / *EXEMPTION MAXIMUM DE 670 $ POUR ENFANTS ENTIÈREMENT À CHARGE* — NUMBER OF RETURNS CLAIMING:-*NOMBRE DE DÉCLARATIONS VISANT:*							
	One Dependant / *Une personne à charge*	Two / *Deux*	Three / *Trois*	Four / *Quatre*	Five / *Cinq*	Six or More / *Six ou plus*	Total Number of Returns / *Nombre total de déclarations*	Total Number of Dependants / *Nombre total de personnes à charge*
Under *Moins de* $ 2,000	67,594	41,108	18,320	4,272	1,845	1,012	134,151	237,724
$ 2,000 to-à 4,000	24,830	15,936	7,800	2,359	666	1,145	52,736	100,399
4,000 to-à 6,000	31,102	19,280	6,055	2,604	425	646	60,112	104,758
6,000 to-à 8,000	48,320	29,674	12,185	3,867	894	391	95,331	167,109
8,000 to-à 10,000	56,327	37,568	16,207	4,779	822	308	116,011	205,401
10,000 to-à 12,500	75,891	68,473	26,338	8,110	1,896	1,211	181,919	341,773
12,500 to-à 15,000	89,171	67,385	26,452	6,680	2,037	1,053	192,778	346,973
15,000 to-à 17,500	98,101	79,071	28,646	7,859	1,857	1,138	216,672	390,276
17,500 to-à 20,000	98,345	88,029	30,709	7,165	1,169	781	226,198	405,966
20,000 to-à 22,500	102,541	96,369	31,410	8,840	1,045	720	240,925	434,761
22,500 to-à 25,000	98,455	99,762	31,402	6,548	1,254	350	237,771	426,853
25,000 to-à 27,500	93,470	101,761	30,248	6,391	1,701	212	233,783	423,185
27,500 to-à 30,000	83,505	92,036	32,223	7,836	1,425	444	217,469	405,441
30,000 to-à 35,000	123,463	156,129	52,804	11,586	1,585	895	346,462	654,189
35,000 to-à 40,000	74,218	102,476	36,724	6,941	1,075	642	222,076	426,964
40,000 to-à 45,000	46,251	59,397	24,818	4,351	754	271	135,842	262,425
45,000 to-à 50,000	26,881	37,014	14,744	2,720	325	178	81,862	158,800
50,000 and over-*et plus*	62,157	77,387	32,945	7,330	1,533	541	181,893	356,262
TOTAL	1,300,622	1,268,855	460,030	110,238	22,308	11,938	3,173,991	5,849,259

	REDUCED $670 EXEMPTION FOR WHOLLY DEPENDENT CHILDREN / *EXEMPTION RÉDUITE DE 670 $ POUR ENFANTS ENTIÈREMENT À CHARGE* — NUMBER OF RETURNS CLAIMING:-*NOMBRE DE DÉCLARATIONS VISANT:*							
	One Dependant / *Une personne à charge*	Two / *Deux*	Three / *Trois*	Four / *Quatre*	Five / *Cinq*	Six or More / *Six ou plus*	Total Number of Returns / *Nombre total de déclarations*	Total Number of Dependants / *Nombre total de personnes à charge*
Under *Moins de* $ 2,000	254						258	262
$ 2,000 to-à 4,000	989						989	989
4,000 to-à 6,000	607		15				622	652
6,000 to-à 8,000	847						853	859
8,000 to-à 10,000	1,563	36					1,599	1,635
10,000 to-à 12,500	1,404	17	141				1,562	1,861
12,500 to-à 15,000	2,453	109	62				2,624	2,857
15,000 to-à 17,500	1,905	139					2,046	2,189
17,500 to-à 20,000	2,648	141					2,791	2,936
20,000 to-à 22,500	2,626	169					2,795	2,964
22,500 to-à 25,000	3,022	40					3,063	3,105
25,000 to-à 27,500	2,472						2,473	2,474
27,500 to-à 30,000	2,444						2,447	2,451
30,000 to-à 35,000	4,242	140	63				4,445	4,711
35,000 to-à 40,000	3,647	18					3,666	3,686
40,000 to-à 45,000	2,629	27					2,656	2,683
45,000 to-à 50,000	1,390						1,392	1,394
50,000 and over-*et plus*	3,927	245	54				4,228	4,587
TOTAL	39,069	1,096	342				40,509	42,295

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON LES EXEMPTIONS PERSONNELLES ET LES CATÉGORIES DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

INCOME CLASS BASED ON TOTAL INCOME / CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL	$1,220 MAXIMUM EXEMPTION FOR WHOLLY DEPENDENT CHILDREN / EXEMPTION MAXIMUM DE 1 220 $ POUR ENFANTS ENTIÈREMENT À CHARGE — NUMBER OF RETURNS CLAIMING:-NOMBRE DE DÉCLARATIONS VISANT:							
	One Dependant / Une personne à charge	Two / Deux	Three / Trois	Four / Quatre	Five / Cinq	Six or More / Six ou plus	Total Number of Returns / Nombre total de déclarations	Total Number of Dependants / Nombre total de personnes à charge
Under Moins de $ 2,000	7,516	908	14				8,438	9,374
$ 2,000 to-à 4,000	4,601	440		137			5,178	6,029
4,000 to-à 6,000	5,062	366					5,430	5,800
6,000 to-à 8,000	10,530	387	69				10,986	11,511
8,000 to-à 10,000	15,007	1,321	188				16,516	18,213
10,000 to-à 12,500	23,630	2,134	360	84			26,208	29,314
12,500 to-à 15,000	24,251	2,603	380	13			27,250	30,664
15,000 to-à 17,500	27,901	3,023	453	96			31,473	35,690
17,500 to-à 20,000	27,648	3,162	547	12			31,369	35,661
20,000 to-à 22,500	31,939	4,146	292				36,385	41,139
22,500 to-à 25,000	29,925	4,039	312				34,277	38,943
25,000 to-à 27,500	31,619	4,427	338	105			36,489	41,907
27,500 to-à 30,000	28,219	2,992	323				31,534	35,172
30,000 to-à 35,000	46,398	5,452	606				52,456	59,120
35,000 to-à 40,000	31,681	4,651	268	103			36,703	42,199
40,000 to-à 45,000	21,085	3,214	254	37		48	24,638	28,711
45,000 to-à 50,000	13,676	1,961	199				15,842	18,219
50,000 and over-et plus	42,276	8,077	1,023	104		63	51,545	62,303
TOTAL	422,964	53,303	5,628	706		111	482,717	549,969

	REDUCED $1,220 EXEMPTION FOR WHOLLY DEPENDENT CHILDREN / EXEMPTION RÉDUITE DE 1 220 $ POUR ENFANTS ENTIÈREMENT À CHARGE — NUMBER OF RETURNS CLAIMING.-NOMBRE DE DÉCLARATIONS VISANT:							
	One Dependant / Une personne à charge	Two / Deux	Three / Trois	Four / Quatre	Five / Cinq	Six or More / Six ou plus	Total Number of Returns / Nombre total de déclarations	Total Number of Dependants / Nombre total de personnes à charge
Under Moins de $ 2,000	360						363	366
$ 2,000 to-à 4,000	308						308	308
4,000 to-à 6,000	363	59					422	481
6,000 to-à 8,000	1,619						1,619	1,619
8,000 to-à 10,000	1,583						1,587	1,591
10,000 to-à 12,500	4,222	95					4,317	4,412
12,500 to-à 15,000	3,852	180					4,032	4,212
15,000 to-à 17,500	4,545	177	16				4,738	4,947
17,500 to-à 20,000	4,797	78					4,875	4,953
20,000 to-à 22,500	6,214	379					6,593	6,972
22,500 to-à 25,000	5,739	369	79				6,187	6,714
25,000 to-à 27,500	5,664	155					5,819	5,974
27,500 to-à 30,000	5,793	577					6,370	6,947
30,000 to-à 35,000	9,628	362					9,990	10,352
35,000 to-à 40,000	7,079	230	46				7,355	7,677
40,000 to-à 45,000	5,676	261					5,937	6,198
45,000 to-à 50,000	4,141	267					4,408	4,675
50,000 and over-et plus	10,820	664	21				11,505	12,211
TOTAL	82,403	3,860	162				86,425	90,609

TABLE 15

ALL RETURNS WITH ALLOWED CHILD CARE EXPENSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

CLAIMED BY WORKING MOTHER—*RÉCLAMÉS PAR UNE MÈRE QUI TRAVAILLE*

Income Class *Catégorie de revenu*	Number Claiming *Nombre de réclamations*	Number of Children Claimed *Nombre d'enfants comptés*	Total Payment for Care *Montant total versé pour garde d'enfants*	Allowable Deductions *Déductions admises*	Number Deducting Total Amount Paid *Nombre déduisant le montant total payé*	Number Deducting under Limitation A *Nombre de déductions en vertu de la limite A*	Number Deducting under Limitation B *Nombre de déductions en vertu de la limite B*	Number Deducting under Limitation C *Nombre de déductions en vertu de la limite C*
Taxable Returns ***Déclarations imposables***			$	$				
Under *Moins de* $ 2,000								
$ 2,000 to-à 4,000								
4,000 to-à 6,000	2,717	4,802	1,872	1,838	2,454	79	184	
6,000 to-à 8,000	12,907	20,355	9,071	8,480	11,386	182	1,339	
8,000 to-à 10,000	31,792	47,979	30,893	27,088	25,486		6,298	
10,000 to-à 12,500	46,260	74,350	52,773	46,281	36,134	11	10,115	
12,500 to-à 15,000	57,713	87,314	72,464	59,226	40,992	230	16,491	
15,000 to-à 17,500	49,247	73,182	61,722	51,086	33,460	372	15,415	
17,500 to-à 20,000	44,437	67,215	60,522	46,760	28,265	178	15,994	
20,000 to-à 22,500	31,246	47,749	46,582	36,236	19,948		11,298	
22,500 to-à 25,000	24,230	37,889	35,466	27,920	15,495	149	8,586	
25,000 to-à 27,500	19,260	29,821	31,090	22,401	11,414	48	7,798	
27,500 to-à 30,000	16,993	27,349	27,796	20,617	10,747		6,246	
30,000 to-à 35,000	17,887	31,318	35,460	24,662	10,699		7,188	
35,000 to-à 40,000	8,035	12,761	15,924	9,842	4,180	23	3,832	
40,000 and over-*et plus*	9,291	15,208	22,511	11,964	4,141	67	5,083	
TOTAL	372,015	577,292	504,147	394,400	254,801	1,347	115,867	

CLAIMED BY FATHER—*RÉCLAMÉS PAR LE PÈRE*

Income Class *Catégorie de revenu*	Number Claiming *Nombre de réclamations*	Number of Children Claimed *Nombre d'enfants comptés*	Total Payment for Care *Montant total versé pour garde d'enfants*	Allowable Deductions *Déductions admises*	Number Deducting Total Amount Paid *Nombre déduisant le montant total payé*	Number Deducting under Limitation A *Nombre de déductions en vertu de la limite A*	Number Deducting under Limitation B *Nombre de déductions en vertu de la limite B*	Number Deducting under Limitation C *Nombre de déductions en vertu de la limite C*
Taxable Returns ***Déclarations imposables***			$	$				
Under *Moins de* $ 2,000								
$ 2,000 to-à 4,000								
4,000 to-à 6,000								
6,000 to-à 8,000	100	104	40	40	99			
8,000 to-à 10,000	166	191	276	202	10		98	58
10,000 to-à 12,500	809	862	673	503	343		217	249
12,500 to-à 15,000	682	883	641	613	644		38	
15,000 to-à 17,500	1,146	2,117	857	818	989		157	
17,500 to-à 20,000	963	1,265	1,291	1,022	441		455	67
20,000 to-à 22,500	2,054	3,505	3,038	2,689	1,578		440	36
22,500 to-à 25,000	1,314	1,975	1,811	1,564	724		417	173
25,000 to-à 27,500	1,522	2,455	2,007	1,389	912		571	39
27,500 to-à 30,000	1,581	2,526	2,303	1,708	951		609	21
30,000 to-à 35,000	2,004	3,171	3,563	2,442	954		981	68
35,000 to-à 40,000	2,075	3,220	2,929	2,049	1,227		571	277
40,000 and over-*et plus*	3,734	5,876	5,713	3,917	2,175		1,298	256
TOTAL	18,150	28,150	25,141	18,958	11,047		5,853	1,244

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 15

TOUTES LES DÉCLARATIONS FAISANT ÉTAT DE FRAIS DE GARDE D'ENFANTS ADMISSIBLES

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

CLAIMED BY WORKING MOTHER—*RÉCLAMÉS PAR UNE MÈRE QUI TRAVAILLE*

Income Class / *Catégorie de revenu*	Number Claiming / *Nombre de réclamations*	Number of Children Claimed / *Nombre d'enfants comptés*	Total Payment for Care / *Montant total versé pour garde d'enfants*	Allowable Deductions / *Déductions admises*	Number Deducting Total Amount Paid / *Nombre déduisant le montant total payé*	Number Deducting under Limitation A / *Nombre de déductions en vertu de la limite A*	Number Deducting under Limitation B / *Nombre de déductions en vertu de la limite B*	Number Deducting under Limitation C / *Nombre de déductions en vertu de la limite C*
All Returns								
Toutes les déclarations			$	$				
Under *Moins de* $ 2,000	4,812	8,612	2,203	1,772	3,968	770	74	
$ 2,000 to-à 4,000	10,296	17,355	6,958	6,380	9,119	588	589	
4,000 to-à 6,000	18,268	30,728	13,581	12,795	16,596	296	1,376	
6,000 to-à 8,000	27,704	45,570	22,437	20,937	24,060	326	3,318	
8,000 to-à 10,000	37,931	58,748	37,983	33,549	30,122		7,801	
10,000 to-à 12,500	49,841	81,677	57,694	50,749	38,826	47	10,968	
12,500 to-à 15,000	58,331	88,495	73,500	60,129	41,241	235	16,855	
15,000 to-à 17,500	49,435	73,554	62,071	51,353	33,592	374	15,469	
17,500 to-à 20,000	44,570	67,465	60,694	46,895	28,368	178	16,024	
20,000 to-à 22,500	31,350	47,918	46,742	36,350	20,011		11,337	
22,500 to-à 25,000	24,287	38,001	35,624	28,001	15,532	150	8,605	
25,000 to-à 27,500	19,299	29,888	31,142	22,442	11,442	48	7,809	
27,500 to-à 30,000	17,034	27,423	27,907	20,677	10,763		6,264	
30,000 to-à 35,000	18,067	31,689	35,956	25,001	10,733	10	7,324	
35,000 to-à 40,000	8,065	12,810	15,958	9,869	4,203	23	3,839	
40,000 and over-*et plus*	9,379	15,398	22,799	12,107	4,173	81	5,125	
TOTAL	428,669	675,331	553,249	439,005	302,749	3,143	122,777	

CLAIMED BY FATHER—*RÉCLAMÉS PAR LE PÈRE*

Income Class / *Catégorie de revenu*	Number Claiming / *Nombre de réclamations*	Number of Children Claimed / *Nombre d'enfants comptés*	Total Payment for Care / *Montant total versé pour garde d'enfants*	Allowable Deductions / *Déductions admises*	Number Deducting Total Amount Paid / *Nombre déduisant le montant total payé*	Number Deducting under Limitation A / *Nombre de déductions en vertu de la limite A*	Number Deducting under Limitation B / *Nombre de déductions en vertu de la limite B*	Number Deducting under Limitation C / *Nombre de déductions en vertu de la limite C*
All Returns								
Toutes les déclarations			$	$				
Under *Moins de* $ 2,000								
$ 2,000 to-à 4,000								
4,000 to-à 6,000	34	43	33	33	34			
6,000 to-à 8,000	149	180	137	109	123		26	
8,000 to-à 10,000	517	550	389	312	350		109	58
10,000 to-à 12,500	1,268	1,664	1,363	1,041	463		449	356
12,500 to-à 15,000	705	941	684	654	659		45	
15,000 to-à 17,500	1,155	2,136	874	832	994		159	
17,500 to-à 20,000	973	1,276	1,302	1,030	443		460	70
20,000 to-à 22,500	2,057	3,508	3,042	2,692	1,580		441	36
22,500 to-à 25,000	1,322	1,985	1,824	1,572	725		423	174
25,000 to-à 27,500	1,541	2,484	2,040	1,418	922		578	41
27,500 to-à 30,000	1,581	2,526	2,303	1,708	951		609	21
30,000 to-à 35,000	2 011	3,183	3,584	2,454	958		984	68
35,000 to-à 40,000	2,076	3,222	2,932	2,051	1,227		572	277
40,000 and over-*et plus*	3,760	5,924	5,790	3,955	2,183		1,310	262
TOTAL	19,160	29,634	26,311	19,867	11,614	14	6,166	1,366

Note: The deletion of this table from the publication is under consideration. It would still be available however, in unpublished format upon request. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau de la publication. Il serait encore disponible mais seulement sur demande et sous un format non publié. Si vous souhaitez que ce tableau continue de figurer dans cette publication, veuillez nous en informer par écrit.

TABLE 16

ALL RETURNS WITH TAXABLE CAPITAL GAINS OR ALLOWABLE CAPITAL LOSSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

INCOME CLASS / *CATÉGORIE DE REVENU*	NET GAIN OR LOSS ON SHARES / *GAIN OU PERTE NETTE SUR ACTIONS*		NET GAIN OR LOSS ON REAL ESTATE / *GAIN OU PERTE NETTE SUR BIENS IMMOBILIERS*		NET GAIN OR LOSS ON BONDS OR OTHER PROPERTIES / *GAIN OU PERTE NETTE SUR OBLIGATIONS ET AUTRES BIENS*	
	Number Reporting / *Nombre de déclarations*	Amount / *Montant*	Number Reporting / *Nombre de déclarations*	Amount / *Montant*	Number Reporting / *Nombre de déclarations*	Amount / *Montant*
		$		$		$
Loss and Nil	1,611	16,192-	3,576	20,451	414	3,562-
Under $ 2,000	4,174	17,724-	2,397	1,385	1,411	11,459-
$ 2,000 to 3,000	2,322	4,424-	1,325	3,385	314	431
3,000 to 4,000	1,929	6,018-	1,589	2,400	619	769-
4,000 to 5,000	2,484	5,866-	1,717	8,869	682	665-
$ 5,000 to 6,000	2,185	2,195-	2,391	13,389	425	2,832-
6,000 to 7,000	3,286	10,197-	2,627	10,943	444	5,350-
7,000 to 8,000	3,196	2,605-	2,833	21,047	1,077	1,041-
8,000 to 9,000	3,534	7,378-	2,990	7,921	491	2,299-
9,000 to 10,000	4,114	4,304-	3,104	14,917	727	2,357-
Under $ 10,000	28,835	76,912-	24,549	104,707	6,604	29,912-
$ 10,000 to 11,000	3,346	13,446-	4,074	23,163	988	1,920-
11,000 to 12,000	4,323	594-	3,918	18,717	754	2,002-
12,000 to 13,000	3,958	5,307-	2,511	11,286	735	803-
13,000 to 14,000	3,891	1,340-	2,996	24,964	898	1,864-
14,000 to 15,000	4,838	2,264-	3,402	10,056	459	1,326-
15,000 to 16,000	5,152	3,332-	2,474	17,148	688	1,450-
16,000 to 17,000	5,179	1,581-	2,922	15,009	840	1,565-
17,000 to 18,000	4,093	7,059-	2,820	20,314	404	15
18,000 to 19,000	4,470	2,934-	2,910	22,274	643	1,769-
19,000 to 20,000	5,335	8,602-	3,187	23,001	760	1,853-
10,000 to 20,000	44,585	46,467-	31,214	185,933	7,169	14,545-
20,000 to 22,500	14,863	16,406-	6,459	44,950	1,729	4,662-
22,500 to 25,000	14,152	10,482-	6,432	45,961	2,187	8,461-
25,000 to 27,500	14,821	24,673-	5,938	59,690	1,676	2,811-
27,500 to 30,000	15,717	42,156-	6,091	30,398	2,181	6,435-
30,000 to 32,500	14,524	19,456-	4,739	35,340	1,636	9,116-
32,500 to 35,000	13,476	8,872-	4,351	39,004	1,494	199-
35,000 to 40,000	24,089	58,954-	6,368	56,522	3,298	18,860-
40,000 to 45,000	20,688	34,904-	5,200	79,675	2,582	9,278-
45,000 to 50,000	14,433	6,294-	5,131	66,730	2,130	6,201-
50,000 to 60,000	21,518	11,788-	5,306	109,770	2,624	5,653-
60,000 to 75,000	18,060	6,818	5,069	115,504	2,354	141
75,000 to 100,000	14,152	4,896	3,922	128,143	1,908	100
100,000 and over	21,011	417,771	4,317	386,528	3,887	9,835-
TOTAL	294,924	72,110	125,086	1,488,856	43,459	125,739-
OCCUPATION CLASS						
Employees	170,961	218,717-	38,744	106,381	16,650	69,483-
Farmers	3,797	9,425	34,972	311,010	1,762	2,413
Fishermen	182	1,873-	308	2,181		
Professionals	13,918	26,816-	3,121	39,931	2,562	1,816-
Salesmen	976	1,117-	261	980	189	1,074-
Business Proprietors	8,842	24,453	11,093	125,743	3,179	1,771
Investors	72,790	322,113	23,020	754,968	15,599	40,351-
Property Owners	5,456	4,301-	7,730	125,210	1,087	9,024-
Pensioners	12,365	17,283-	3,820	16,887	1,571	2,024-
Unclassified	5,637	13,766-	2,017	5,564	853	6,145-
TOTAL	294,924	72,110	125,086	1,488,856	43,459	125,739-

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 16

TOUTES LES DÉCLARATIONS COMPORTANT DES GAINS EN CAPITAL IMPOSABLES OU DES PERTES EN CAPITAL DÉDUCTIBLES

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ALL OTHER GAINS OR LOSSES *TOUS LES AUTRES GAINS OU PERTES*		TOTAL CAPITAL GAIN OR LOSS FROM ALL SOURCES *TOTAL DES GAINS OU PERTES EN CAPITAL DE TOUTE PROVENANCE*				TAXABLE GAIN OR ALLOWABLE LOSS *GAINS EN CAPITAL IMPOSABLES OU PERTES EN CAPITAL DÉDUCTIBLES*		INCOME CLASS *CATÉGORIE DE REVENU*
Number Reporting *Nombre de déclarations*	Amount *Montant*	Number with Gain *Nombre comportant un gain*	Amount of Gain *Montant du gain*	Number with Loss *Nombre comportant une perte*	Amount of Loss *Montant de la perte*	Amount of Gain *Montant du gain*	Amount of Loss *Montant de la perte*	
	$		$		$	$	$	
644	530	3,607	43,906	2,196	42,680-	23,140	1,897-	Perte et néant
2,752	733	6,322	12,115	4,081	39,182-	6,392	4,526-	Moins de $ 2,000
1,241	221	3,020	6,546	1,769	6,934-	2,918	1,705-	$ 2,000 à 3,000
1,903	422	3,966	6,100	1,727	10,066-	3,348	2,162-	3,000 à 4,000
2,887	122-	5,149	13,715	1,895	11,501-	7,590	1,941-	4,000 à 5,000
3,470	1,384	6,291	18,495	1,886	8,750-	10,688	1,991-	$ 5,000 à 6,000
3,062	1,080	6,570	16,003	2,347	19,529-	9,660	2,704-	6,000 à 7,000
3,922	1,935	7,658	33,328	2,814	13,993-	14,968	2,757-	7,000 à 8,000
6,444	1,851	9,295	19,547	3,608	19,454-	10,894	3,942-	8,000 à 9,000
3,999	2,242	8,109	25,939	3,289	15,442-	13,337	3,690-	9,000 à 10,000
30,324	10,273	59,987	195,694	25,612	187,539-	102,937	27,324-	Moins de $ 10,000
5,017	2,556	9,310	38,341	3,367	27,989-	18,591	3,926-	$ 10,000 à 11,000
5,387	2,578	9,674	32,045	3,719	13,347-	19,103	3,319-	11,000 à 12,000
4,141	1,698	7,368	20,686	3,353	13,813-	10,976	2,893-	12,000 à 13,000
4,725	2,022	8,023	35,874	3,835	12,093-	19,861	3,504-	13,000 à 14,000
4,884	2,478	8,929	27,517	4,177	18,575-	15,587	3,991-	14,000 à 15,000
4,967	1,522	8,393	28,031	4,212	14,143-	12,571	4,031-	15,000 à 16,000
4,820	455	9,023	29,512	4,102	17,195-	16,967	4,059-	16,000 à 17,000
4,805	2,219	7,989	28,978	3,405	13,489-	14,482	3,282-	17,000 à 18,000
5,046	2,276	8,192	40,122	4,311	20,276-	21,229	4,103-	18,000 à 19,000
6,015	2,086	9,862	31,084	4,809	16,453-	17,536	4,264-	19,000 à 20,000
49,807	19,890	86,763	312,191	39,290	167,381-	166,902	37,380-	10,000 à 20,000
14,695	4,703	21,761	83,510	13,909	54,926-	47,123	11,746-	20,000 à 22,500
14,235	7,935	22,365	86,344	12,170	51,392-	46,047	10,897-	22,500 à 25,000
13,008	3,740	20,150	93,815	13,120	57,870-	45,818	11,993-	25,000 à 27,500
11,252	6,068	18,057	74,599	14,345	86,725-	40,428	13,555-	27,500 à 30,000
11,552	3,806	16,768	60,705	13,222	50,131-	35,334	11,866-	30,000 à 32,500
8,209	3,383	14,919	64,209	10,716	30,894-	36,339	8,494-	32,500 à 35,000
16,965	9,343	24,813	98,837	20,783	110,787-	54,545	21,982-	35,000 à 40,000
12,297	6,769	21,645	117,325	15,488	75,065-	53,573	14,892-	40,000 à 45,000
9,023	6,729	16,629	111,825	10,113	50,863-	55,085	10,891-	45,000 à 50,000
10,643	5,887	20,411	173,313	15,609	75,097-	92,499	17,632-	50,000 à 60,000
8,110	7,480	17,674	207,393	11,405	77,449-	106,738	13,592-	60,000 à 75,000
6,202	13,620	13,486	219,513	8,665	72,753-	120,275	11,162-	75,000 à 100,000
6,769	37,284	17,758	1,087,763	11,014	256,014-	609,019	16,323-	100,000 et plus...
223,091	146,909	393,186	2,987,036	235,461	1,404,900-	1,612,660	239,742-	TOTAL
								CATÉGORIE D'EMPLOI
113,901	26,272	167,031	477,521	149,184	633,069-	252,442	132,209-	Employés
7,753	3,643	41,626	352,517	3,697	26,025-	172,078	3,203-	Agriculteurs
143	73	430	3,170	209	2,789-	1,540	281-	Pêcheurs
6,017	6,798	11,772	91,996	10,178	73,900-	47,523	12,444-	Membres de professions libérales
957	283	1,190	3,038	942	3,969-	2,514	1,048-	Vendeurs
6,296	6,744	19,195	224,046	8,312	65,334-	104,127	8,520-	Propriétaires d'entreprises
58,052	90,936	106,498	1,606,229	42,851	478,563-	919,759	58,707-	Portefeuillistes
2,997	2,141	10,314	168,962	5,011	54,936-	78,174	6,384-	Propriétaires d'immeubles
23,498	8,388	29,240	40,371	9,788	34,405-	22,665	9,755-	Pensionnés
3,477	1,632	5,890	19,185	5,289	31,901-	11,837	7,183-	Non classés
223,091	146,909	393,186	2,987,036	235,461	1,404,900-	1,612,660	239,742-	TOTAL

TABLE 17

CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN AND FAMILY NET INCOME CLASS

1982 TAXATION YEAR (All money figures in thousands of dollars)

SINGLE – *CÉLIBATAIRES*

	WITH ONE CHILD *AVEC UN ENFANT*				WITH TWO CHILDREN *AVEC DEUX ENFANTS*			
	Number *Nombre*	Total Filer Net Income *Total du Revenu Net du Déclarant*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*	Number *Nombre*	Total Filer Net Income *Total du Revenu Net du Déclarant*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*
		$	$	$		$	$	$
Under *Moins de* $ 2,000	80,624	34,355	34,355	27,654	42,712	18,365	18,365	29,300
$ 2,000 to-à 3,000	9,476	23,402	23,402	3,250	4,207	10,451	10,451	2,886
3,000 to-à 4,000	8,360	28,851	28,851	2,868	3,992	14,054	14,054	2,739
4,000 to-à 5,000	6,664	30,131	30,131	2,286	4,515	20,306	20,306	3,097
5,000 to-à 6,000	5,088	28,415	28,415	1,745	3,149	17,124	17,124	2,160
6,000 to-à 7,000	7,539	48,700	48,700	2,586	2,865	18,710	18,710	1,965
7,000 to-à 8,000	5,866	43,817	43,817	2,012	3,358	24,796	24,796	2,304
8,000 to-à 9,000	4,961	42,481	42,481	1,702	2,071	17,384	17,384	1,421
9,000 to-à 10,000	5,176	48,948	48,948	1,775	2,686	25,621	25,621	1,843
10,000 to-à 11,000	5,461	57,482	57,482	1,873	2,149	22,754	22,754	1,474
11,000 to-à 12,000	3,906	44,595	44,595	1,340	3,193	36,892	36,892	2,190
12,000 to-à 13,000	5,935	74,416	74,416	2,036	2,769	34,557	34,557	1,900
13,000 to-à 14,000	6,125	82,360	82,360	2,101	3,142	42,658	42,658	2,155
14,000 to-à 15,000	5,306	76,760	76,760	1,820	2,660	38,368	38,368	1,825
15,000 to-à 16,000	5,393	83,436	83,436	1,850	2,284	35,204	35,204	1,567
16,000 to-à 17,000	4,029	66,257	66,257	1,382	2,183	35,916	35,916	1,498
17,000 to-à 18,000	4,206	73,370	73,370	1,443	2,173	38,129	38,129	1,491
18,000 to-à 19,000	3,672	67,819	67,819	1,259	2,158	39,672	39,672	1,480
19,000 to-à 20,000	2,398	46,727	46,727	823	1,564	30,504	30,504	1,073
20,000 to-à 21,000	2,894	59,503	59,503	993	1,246	25,590	25,590	855
21,000 to-à 22,000	2,398	51,341	51,341	823	1,956	42,050	42,050	1,342
22,000 to-à 23,000	2,139	48,116	48,116	734	1,156	25,976	25,976	793
23,000 to-à 24,000	2,173	51,041	51,041	745	644	15,090	15,090	442
24,000 to-à 25,000	1,388	33,997	33,997	476	774	18,906	18,906	531
25,000 to-à 26,000	1,213	30,943	30,943	416	1,134	29,012	29,012	778
Under *Moins de* 26,000	192,390	1,277,263	1,277,263	65,990	100,740	678,087	678,087	69,108
26,000 to-à 28,000	1,869	50,070	50,070	594	1,398	37,468	37,468	925
28,000 to-à 30,000	1,839	53,572	53,572	373	914	26,638	26,638	498
30,000 to-à 32,000	1,405	43,385	43,385	162	651	20,041	20,041	302
32,000 to-à 34,000	876	28,558	28,558	26	675	22,143	22,143	245
34,000 to-à 36,000					430	15,044	15,044	109
36,000 to-à 38,000					434	16,174	16,174	60
38,000 to-à 40,000					490	19,086	19,086	27
40,000 to-à 42,000								
42,000 and over-*et plus*								
TOTAL	198,379	1,452,848	1,452,848	67,146	105,734	834,762	834,762	71,273

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 17

CRÉDIT D'IMPÔT POUR ENFANT SELON L'ÉTAT CIVIL LE NOMBRE D'ENFANTS ET LA CATÉGORIE DE REVENU NET DE FAMILLE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

SINGLE – *CÉLIBATAIRES*

	WITH THREE OR MORE CHILDREN *AVEC TROIS ENFANTS OU PLUS*				TOTAL			
	Number *Nombre*	Total Filer Net Income *Total du Revenu Net du Déclarant*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*	Number *Nombre*	Total Filer Net Income *Total du Revenu Net du Déclarant*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*
		$	$	$		$	$	$
Under *Moins de* $ 2,000	24,459	20,200	20,200	28,320	147,795	72,920	72,920	85,274
$ 2,000 to-*à* 3,000	3,670	9,240	9,240	4,476	17,353	43,093	43,093	10,612
3,000 to-*à* 4,000	3,456	11,871	11,871	4,337	15,808	54,775	54,775	9,943
4,000 to-*à* 5,000	2,223	9,925	9,925	2,581	13,402	60,362	60,362	7,964
5,000 to-*à* 6,000	1,307	7,158	7,158	1,423	9,544	52,697	52,697	5,329
6,000 to-*à* 7,000	958	6,022	6,022	1,078	11,362	73,433	73,433	5,629
7,000 to-*à* 8,000	1,480	11,114	11,114	1,593	10,704	79,727	79,727	5,909
8,000 to-*à* 9,000	2,047	17,277	17,277	2,383	9,079	77,141	77,141	5,505
9,000 to-*à* 10,000	1,616	15,466	15,466	1,908	9,478	90,035	90,035	5,526
10,000 to-*à* 11,000	1,508	16,017	16,017	1,784	9,118	96,253	96,253	5,132
11,000 to-*à* 12,000	1,348	15,352	15,352	1,493	8,447	96,839	96,839	5,023
12,000 to-*à* 13,000	799	10,109	10,109	980	9,503	119,082	119,082	4,915
13,000 to-*à* 14,000	920	12,416	12,416	1,079	10,187	137,433	137,433	5,335
14,000 to-*à* 15,000	363	5,321	5,321	393	8,329	120,449	120,449	4,038
15,000 to-*à* 16,000	804	12,262	12,262	882	8,481	130,902	130,902	4,299
16,000 to-*à* 17,000	847	13,959	13,959	964	7,059	116,132	116,132	3,844
17,000 to-*à* 18,000	591	10,327	10,327	639	6,970	121,826	121,826	3,572
18,000 to-*à* 19,000	326	6,064	6,064	335	6,156	113,554	113,554	3,075
19,000 to-*à* 20,000	517	9,938	9,938	604	4,479	87,169	87,169	2,500
20,000 to-*à* 21,000	191	3,911	3,911	197	4,331	89,004	89,004	2,044
21,000 to-*à* 22,000	135	2,889	2,889	139	4,489	96,280	96,280	2,303
22,000 to-*à* 23,000	431	9,769	9,769	447	3,726	83,861	83,861	1,974
23,000 to-*à* 24,000	97	2,311	2,311	100	2,914	68,442	68,442	1,288
24,000 to-*à* 25,000	101	2,462	2,462	106	2,263	55,364	55,364	1,113
25,000 to-*à* 26,000	361	9,253	9,253	374	2,708	69,208	69,208	1,568
Under *Moins de* 26,000	50,555	250,631	250,631	58,617	343,685	2,205,981	2,205,981	193,714
26,000 to-*à* 28,000	283	7,602	7,602	329	3,550	95,140	95,140	1,848
28,000 to-*à* 30,000	415	12,000	12,000	407	3,168	92,210	92,210	1,279
30,000 to-*à* 32,000	232	7,200	7,200	200	2,288	70,625	70,625	664
32,000 to-*à* 34,000	307	10,073	10,073	218	1,858	60,774	60,774	489
34,000 to-*à* 36,000	149	5,304	5,304	87	579	20,348	20,348	196
36,000 to-*à* 38,000	41	1,516	1,516	20	475	17,690	17,690	81
38,000 to-*à* 40,000	81	3,132	3,132	33	571	22,218	22,218	60
40,000 to-*à* 42,000	76	3,045	3,045	26	78	3,125	3,125	26
42,000 and over-*et plus*	79	3,608	3,608	29	79	3,608	3,608	29
TOTAL	52,218	304,110	304,110	59,966	356,331	2,591,720	2,591,720	198,385

TABLE 17 (CONTINUED)

CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN AND FAMILY NET INCOME CLASS

1982 TAXATION YEAR (All money figures in thousands of dollars)

MARRIED – *MARIÉS*

	WITH ONE CHILD *AVEC UN ENFANT*				WITH TWO CHILDREN *AVEC DEUX ENFANTS*			
	Number *Nombre*	Total Filer Net Income *Total du Revenu Net du Déclarant*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*	Number *Nombre*	Total Filer Net Income *Total du Revenu Net du Déclarant*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*
		$	$	$		$	$	$
Under *Moins de* $ 2,000	57,765	6,845	14,343	19,813	40,895	2,487	9,157	28,053
$ 2,000 to-à 3,000	8,544	12,418	21,661	2,931	6,387	7,392	15,948	4,381
3,000 to-à 4,000	9,775	21,522	34,762	3,353	7,458	15,029	26,017	5,116
4,000 to-à 5,000	9,054	26,254	40,632	3,106	7,592	14,479	34,376	5,208
5,000 to-à 6,000	9,323	28,558	51,772	3,198	9,132	21,786	50,094	6,265
6,000 to-à 7,000	14,249	50,500	92,767	4,887	9,049	29,724	58,855	6,208
7,000 to-à 8,000	16,015	53,904	120,142	5,493	8,210	27,430	61,625	5,632
8,000 to-à 9,000	16,917	78,526	143,287	5,803	14,432	46,907	123,100	9,900
9,000 to-à 10,000	17,854	69,516	169,447	6,124	13,584	44,256	128,731	9,319
10,000 to-à 11,000	19,142	85,976	201,044	6,566	17,215	63,884	179,912	11,809
11,000 to-à 12,000	20,702	90,651	238,149	7,101	18,035	68,080	207,790	12,371
12,000 to-à 13,000	23,949	125,097	299,422	8,215	21,208	74,251	265,371	14,549
13,000 to-à 14,000	24,411	126,892	329,341	8,373	22,819	101,200	307,727	15,654
14,000 to-à 15,000	23,596	146,569	342,548	8,093	23,577	112,176	341,685	16,174
15,000 to-à 16,000	25,190	151,284	390,557	8,640	23,358	127,485	362,435	16,024
16,000 to-à 17,000	28,591	170,202	471,468	9,807	25,098	128,726	414,429	17,217
17,000 to-à 18,000	31,440	178,824	550,111	10,784	24,565	107,004	429,670	16,852
18,000 to-à 19,000	27,615	168,480	510,466	9,472	29,377	143,796	544,065	20,152
19,000 to-à 20,000	26,949	175,956	525,363	9,243	30,506	134,200	594,920	20,926
20,000 to-à 21,000	29,765	202,460	610,289	10,209	29,014	156,706	594,976	19,903
21,000 to-à 22,000	29,326	184,626	630,239	10,059	29,121	134,217	626,903	19,976
22,000 to-à 23,000	30,023	203,017	675,610	10,296	30,614	161,171	688,677	21,000
23,000 to-à 24,000	29,600	187,776	695,793	10,152	35,738	173,452	838,854	24,514
24,000 to-à 25,000	29,799	214,443	730,321	10,220	34,810	161,336	853,316	23,877
25,000 to-à 26,000	30,302	239,377	772,325	10,387	36,216	170,775	924,515	24,834
Under *Moins de* 26,000	589,896	2,999,672	8,661,855	202,324	548,010	2,227,951	8,683,147	375,913
26,000 to-à 28,000	62,907	440,501	1,694,400	19,551	71,448	377,692	1,930,456	46,428
28,000 to-à 30,000	48,746	369,188	1,412,866	10,249	71,124	410,780	2,064,337	39,176
30,000 to-à 32,000	48,467	402,214	1,501,177	5,373	65,976	377,861	2,044,364	29,887
32,000 to-à 34,000	27,401	242,367	892,852	835	63,054	437,666	2,080,068	22,251
34,000 to-à 36,000					51,937	357,325	1,814,791	13,246
36,000 to-à 38,000					48,095	384,728	1,778,091	7,400
38,000 to-à 40,000					34,181	307,322	1,331,045	1,899
40,000 to-à 42,000					582	9,795	23,318	6
42,000 and over-*et plus*								
TOTAL	777,417	4,453,942	14,163,151	238,332	954,407	4,891,119	21,749,618	536,205

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

CRÉDIT D'IMPÔT POUR ENFANT SELON L'ÉTAT CIVIL LE NOMBRE D'ENFANTS ET LA CATÉGORIE DE REVENU NET DE FAMILLE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

MARRIED – *MARIÉS*

	WITH THREE CHILDREN *AVEC TROIS ENFANTS*				WITH FOUR CHILDREN *AVEC QUATRE ENFANTS*			
	Number *Nombre*	Total Filer Net Income *Total du Revenu Net du Déclarant*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*	Number *Nombre*	Total Filer Net Income *Total du Revenu Net du Déclarant*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*
		$	$	$		$	$	$
Under *Moins de* $ 2,000	20,716	2,808	6,491	21,317	7,300	813	2,453	10,015
$ 2,000 to-*à* 3,000	3,146	3,544	7,736	3,237	1,717	2,027	4,334	2,356
3,000 to-*à* 4,000	3,912	8,479	13,583	4,025	1,222	1,372	4,057	1,677
4,000 to-*à* 5,000	3,345	7,244	15,103	3,442	852	1,480	3,820	1,169
5,000 to-*à* 6,000	3,318	7,405	18,408	3,414	631	1,249	3,599	866
6,000 to-*à* 7,000	3,538	10,205	22,997	3,641	2,176	5,037	13,936	2,985
7,000 to-*à* 8,000	5,346	12,465	40,300	5,501	2,329	8,165	17,628	3,195
8,000 to-*à* 9,000	4,792	7,764	41,045	4,931	2,070	7,289	17,574	2,840
9,000 to-*à* 10,000	6,956	25,188	66,251	7,158	1,392	2,898	13,103	1,910
10,000 to-*à* 11,000	8,736	28,658	91,694	8,989	2,152	5,984	22,899	2,953
11,000 to-*à* 12,000	9,074	35,508	104,367	9,337	3,970	10,728	45,592	5,447
12,000 to-*à* 13,000	8,816	35,092	110,396	9,072	1,787	5,024	22,427	2,452
13,000 to-*à* 14,000	7,082	27,622	95,683	7,287	2,252	4,237	30,460	3,090
14,000 to-*à* 15,000	9,140	36,868	132,409	9,405	3,144	8,176	45,241	4,313
15,000 to-*à* 16,000	7,584	37,254	117,686	7,804	2,502	7,066	38,777	3,433
16,000 to-*à* 17,000	10,606	33,651	175,251	10,912	3,412	10,154	56,695	4,681
17,000 to-*à* 18,000	8,319	31,243	145,649	8,560	3,058	15,238	53,799	4,196
18,000 to-*à* 19,000	10,757	43,476	198,925	11,069	3,551	9,947	65,619	4,872
19,000 to-*à* 20,000	12,317	48,320	240,215	12,674	3,558	9,161	69,141	4,882
20,000 to-*à* 21,000	12,043	59,701	247,361	12,392	3,995	12,051	81,972	5,481
21,000 to-*à* 22,000	12,318	42,284	264,819	12,674	3,624	18,232	77,921	4,972
22,000 to-*à* 23,000	14,377	64,967	323,582	14,793	3,827	11,336	85,990	5,250
23,000 to-*à* 24,000	12,207	33,716	286,697	12,561	2,606	8,326	60,913	3,575
24,000 to-*à* 25,000	13,466	52,456	330,229	13,856	2,992	10,593	73,263	4,105
25,000 to-*à* 26,000	12,148	44,247	309,582	12,497	3,299	14,949	83,982	4,526
Under *Moins de* 26,000	224,059	740,167	3,406,459	230,548	69,418	191,530	995,195	95,239
26,000 to-*à* 28,000	25,232	100,977	682,866	24,970	4,862	22,670	131,211	6,508
28,000 to-*à* 30,000	25,606	120,392	743,893	22,863	6,243	25,906	182,263	7,672
30,000 to-*à* 32,000	21,720	106,917	671,732	17,351	4,302	18,017	133,396	4,895
32,000 to-*à* 34,000	22,566	133,785	743,626	15,739	4,741	24,323	155,924	4,949
34,000 to-*à* 36,000	19,878	101,790	695,786	11,834	4,062	33,791	141,755	3,817
36,000 to-*à* 38,000	16,509	102,173	611,309	8,140	3,539	17,613	131,058	2,961
38,000 to-*à* 40,000	13,490	94,607	525,333	5,374	2,405	17,737	93,582	1,786
40,000 to-*à* 42,000	12,475	119,450	511,507	3,683	2,092	8,900	85,190	1,365
42,000 and over-*et plus*	21,209	193,549	935,521	2,953	7,774	71,064	357,788	3,012
TOTAL	402,744	1,813,806	9,528,032	343,454	109,438	431,552	2,407,361	132,204

TABLE 17 (CONTINUED)

CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN AND FAMILY NET INCOME CLASS

1982 TAXATION YEAR (All money figures in thousands of dollars)

MARRIED – *MARIÉS*

	WITH FIVE OR MORE CHILDREN *AVEC CINQ ENFANTS OU PLUS*				TOTAL			
	Number *Nombre*	Total Filer Net Income *Total du Revenu Net du Déclarant*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*	Number *Nombre*	Total Filer Net Income *Total du Revenu Net du Déclarant*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*
		$	$	$		$	$	$
Under *Moins de* $ 2,000	5,743	2,345	2,906	11,150	132,419	15,299	35,350	90,348
$ 2,000 to-à 3,000	987	2,176	2,265	2,171	20,781	27,557	51,944	15,076
3,000 to-à 4,000	532	1,482	1,830	988	22,899	47,884	80,249	15,159
4,000 to-à 5,000	483	1,108	2,172	978	21,326	50,566	96,103	13,902
5,000 to-à 6,000	444	1,294	2,535	826	22,848	60,292	126,408	14,568
6,000 to-à 7,000	740	397	4,811	1,269	29,752	95,863	193,365	18,990
7,000 to-à 8,000	511	2,854	3,812	1,033	32,411	104,817	243,506	20,854
8,000 to-à 9,000	428	759	3,654	878	38,639	141,246	328,661	24,352
9,000 to-à 10,000	918	1,479	8,660	1,936	40,704	143,336	386,192	26,446
10,000 to-à 11,000	1,102	3,368	11,530	1,936	48,347	187,870	507,080	32,253
11,000 to-à 12,000	1,404	1,150	16,154	2,767	53,185	206,117	612,051	37,023
12,000 to-à 13,000	981	4,012	12,105	1,863	56,741	243,475	709,720	36,149
13,000 to-à 14,000	1,737	4,240	23,586	3,104	58,301	264,192	786,797	37,508
14,000 to-à 15,000	1,100	1,110	15,742	1,958	60,557	304,899	877,626	39,944
15,000 to-à 16,000	819	3,455	12,647	1,611	59,453	326,545	922,101	37,511
16,000 to-à 17,000	1,443	3,897	23,740	2,841	69,150	346,630	1,141,583	45,458
17,000 to-à 18,000	1,284	3,280	22,219	2,326	68,666	335,589	1,201,448	42,717
18,000 to-à 19,000	944	2,292	17,440	1,803	72,244	367,991	1,336,516	47,368
19,000 to-à 20,000	988	4,555	19,219	1,912	74,318	372,191	1,448,857	49,637
20,000 to-à 21,000	812	2,859	16,644	1,446	75,629	433,776	1,551,241	49,432
21,000 to-à 22,000	1,037	2,781	22,424	2,029	75,426	382,141	1,622,305	49,710
22,000 to-à 23,000	1,177	5,917	26,499	2,281	80,018	446,409	1,800,357	53,621
23,000 to-à 24,000	137	1,696	3,184	235	80,288	404,965	1,885,442	51,037
24,000 to-à 25,000	337	1,894	8,248	655	81,404	440,722	1,995,378	52,713
25,000 to-à 26,000	1,419	4,807	36,037	2,848	83,384	474,156	2,126,442	55,093
Under *Moins de* 26,000	27,507	65,208	320,062	52,845	1,458,890	6,224,529	22,066,719	956,869
26,000 to-à 28,000	1,092	4,585	29,739	2,024	165,541	946,425	4,468,672	99,481
28,000 to-à 30,000	1,344	2,739	39,060	2,341	153,063	929,005	4,442,419	82,301
30,000 to-à 32,000	1,113	7,690	34,480	1,707	141,578	912,698	4,385,149	59,213
32,000 to-à 34,000	618	2,714	20,463	959	118,380	840,854	3,892,933	44,733
34,000 to-à 36,000	617	4,129	21,740	802	76,494	497,034	2,674,072	29,698
36,000 to-à 38,000	1,285	7,930	47,287	1,701	69,428	512,444	2,567,744	20,201
38,000 to-à 40,000	634	2,557	24,597	732	50,710	422,223	1,974,556	9,791
40,000 to-à 42,000	441	4,444	18,191	449	15,590	142,589	638,205	5,503
42,000 and over-*et plus*	1,983	16,610	97,843	1,387	30,966	281,224	1,391,152	7,352
TOTAL	36,634	118,606	653,461	64,947	2,280,640	11,709,025	48,501,623	1,315,141

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLE 18

CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1982 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND / *TERRE-NEUVE*				PRINCE EDWARD ISLAND / *ÎLE DU PRINCE-ÉDOUARD*			
	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net du Déclarant*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net du Déclarant*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*
		$	$	$		$	$	$
Under / *Moins de* $ 2,000	9,126	3,034	3,623	5,948	1,439	707	846	937
$ 2,000 to-à 3,000	1,545	2,541	3,955	805	209	442	521	154
3,000 to-à 4,000	1,482	3,294	5,072	991	274	604	934	180
4,000 to-à 5,000	1,662	3,358	7,458	1,039	202	632	882	84
5,000 to-à 6,000	1,515	3,278	8,295	893	304	1,067	1,664	211
6,000 to-à 7,000	1,363	2,008	8,923	1,112	253	1,238	1,675	152
7,000 to-à 8,000	2,241	7,169	16,790	1,660	304	1,395	2,301	170
8,000 to-à 9,000	1,635	4,407	13,987	1,178	405	1,829	3,427	242
9,000 to-à 10,000	2,338	5,902	22,082	1,889	406	1,474	3,829	229
10,000 to-à 11,000	1,565	4,359	16,425	1,375	555	1,889	5,832	400
11,000 to-à 12,000	2,381	5,107	27,528	1,839	536	2,047	6,142	362
12,000 to-à 13,000	2,785	12,214	34,840	1,990	561	2,618	7,056	392
13,000 to-à 14,000	3,382	14,089	45,647	2,060	684	2,683	9,250	422
14,000 to-à 15,000	2,833	12,399	40,832	2,330	541	2,912	7,805	380
15,000 to-à 16,000	2,262	10,481	35,098	1,784	617	2,929	9,540	351
16,000 to-à 17,000	2,621	11,913	43,321	1,943	550	2,677	9,054	378
17,000 to-à 18,000	2,033	7,444	35,621	1,347	680	3,193	11,901	450
18,000 to-à 19,000	2,396	10,961	44,156	1,680	481	2,617	8,890	377
19,000 to-à 20,000	2,773	6,665	54,008	2,067	569	3,026	11,109	402
20,000 to-à 21,000	2,714	17,548	55,587	2,190	512	2,759	10,508	351
21,000 to-à 22,000	2,343	12,384	50,568	1,847	468	3,501	10,004	370
22,000 to-à 23,000	2,433	11,521	54,788	1,761	421	2,490	9,495	299
23,000 to-à 24,000	2,962	11,812	69,484	2,060	617	4,233	14,494	442
24,000 to-à 25,000	2,552	17,251	62,486	1,773	399	2,145	9,771	312
25,000 to-à 26,000	3,025	16,762	77,192	2,032	513	4,251	13,069	332
Under / *Moins de* 26,000	63,967	217,902	837,765	45,595	12,500	55,357	169,997	8,379
26,000 to-à 28,000	4,981	30,245	134,456	3,127	798	5,427	21,410	542
28,000 to-à 30,000	3,803	21,188	110,093	2,120	666	5,265	19,295	362
30,000 to-à 32,000	3,625	22,053	112,276	2,080	536	4,183	16,575	318
32,000 to-à 34,000	3,420	23,515	112,138	1,478	410	3,692	13,442	187
34,000 to-à 36,000	1,275	13,797	44,698	466	347	2,030	12,160	169
36,000 to-à 38,000	1,228	10,176	45,116	548	253	2,371	9,360	89
38,000 to-à 40,000	712	5,590	27,702	247	118	1,448	4,601	24
40,000 to-à 42,000	364	2,007	14,947	123	16	240	654	7
42,000 and over-*et plus*	467	3,992	21,868	138	106	1,272	4,753	34
TOTAL	83,842	350,465	1,461,059	55,921	15,750	81,286	272,247	10,111

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 18

CRÉDIT D'IMPÔT POUR ENFANT PAR PROVINCE, SELON LA CATÉGORIE DE REVENU NET DE FAMILLE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	NOVA SCOTIA / *NOUVELLE-ÉCOSSE*				NEW BRUNSWICK / *NOUVEAU-BRUNSWICK*			
	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net du Déclarant*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net du Déclarant*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*
		$	$	$		$	$	$
Under / *Moins de* $ 2,000	11,205	4,174	4,818	6,688	14,033	4,277	5,335	9,020
$ 2,000 to-à 3,000	1,743	2,356	4,309	1,199	1,764	3,092	4,241	1,411
3,000 to-à 4,000	1,499	4,510	5,270	852	1,072	3,087	3,873	559
4,000 to-à 5,000	1,783	6,668	8,072	1,239	967	3,381	4,403	547
5,000 to-à 6,000	1,734	7,440	9,640	932	1,117	4,636	6,202	626
6,000 to-à 7,000	1,811	7,706	11,762	1,163	875	4,040	5,699	502
7,000 to-à 8,000	2,270	9,815	16,914	1,589	1,481	4,611	11,132	823
8,000 to-à 9,000	2,268	8,675	19,325	1,339	1,692	5,969	14,509	959
9,000 to-à 10,000	2,061	8,222	19,487	1,170	2,546	6,817	24,075	1,748
10,000 to-à 11,000	3,439	15,397	36,311	1,983	1,661	7,762	17,387	1,150
11,000 to-à 12,000	2,815	13,189	32,370	1,725	1,959	7,406	22,434	1,199
12,000 to-à 13,000	3,349	14,827	42,148	2,152	3,057	13,956	38,213	2,069
13,000 to-à 14,000	3,117	11,365	42,220	2,094	3,038	13,094	41,120	1,738
14,000 to-à 15,000	3,641	16,923	52,715	2,244	2,542	11,464	36,903	1,638
15,000 to-à 16,000	3,227	16,753	50,139	1,716	3,178	12,388	49,421	2,040
16,000 to-à 17,000	3,576	11,414	59,041	2,563	3,746	16,562	61,964	3,121
17,000 to-à 18,000	3,428	11,347	60,229	1,963	3,072	12,519	53,834	2,098
18,000 to-à 19,000	4,419	17,919	81,908	3,132	3,126	13,004	57,967	2,164
19,000 to-à 20,000	3,312	14,433	64,429	2,308	2,853	14,022	55,505	2,008
20,000 to-à 21,000	3,909	18,999	80,185	2,594	4,206	19,113	86,356	3,212
21,000 to-à 22,000	3,042	13,048	65,523	2,056	3,497	14,164	75 221	2,401
22,000 to-à 23,000	3,401	18,168	76,652	2,297	3,096	16,869	69,641	2,291
23,000 to-à 24,000	4,151	24,420	97,801	2,486	3,563	20,430	83,726	2,251
24,000 to-à 25,000	3,868	19,856	94,752	2,276	3,448	13,650	84,312	2,506
25,000 to-à 26,000	3,630	16,128	92,566	2,480	3,629	19,420	92,401	2,392
Under / *Moins de* 26,000	82,698	313,754	1,128,588	52,240	75,218	265,730	1,005,873	50,473
26,000 to-à 28,000	6,384	32,609	171,963	4,048	5,346	30,821	143,933	3,378
28,000 to-à 30,000	4,736	24,217	137,100	2,516	3,954	22,643	114,742	2,136
30,000 to-à 32,000	4,733	34,423	146,475	1,789	3,461	19,773	107,356	1,277
32,000 to-à 34,000	3,415	23,587	112,310	1,225	3,428	24,572	112,524	1,364
34,000 to-à 36,000	2,303	17,184	80,350	1,021	1,330	11,663	46,146	432
36,000 to-à 38,000	1,727	13,287	63,566	482	1,590	14,029	59,199	396
38,000 to-à 40,000	1,517	11,633	58,982	278	947	8,645	36,854	313
40,000 to-à 42,000	298	2,664	12,170	112	606	3,989	24,972	178
42,000 and over-*et plus*	618	6,027	27,749	149	458	5,589	20,767	132
TOTAL	108,429	479,386	1,939,253	63,861	96,338	407,453	1,672,365	60,078

Note: The deletion of this table from the publication is under consideration. It would still be available however, in unpublished format upon request. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau de la publication. Il serait encore disponible mais seulement sur demande et sous un format non publié. Si vous souhaitez que ce tableau continue de figurer dans cette publication, veuillez nous en informer par écrit.

TABLE 18 (CONTINUED)

CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1982 TAXATION YEAR (All money figures in thousands of dollars)

	QUEBEC / *QUÉBEC*				ONTARIO			
	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net du Déclarant*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net du Déclarant*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*
		$	$	$		$	$	$
Under *Moins de* $ 2,000	88,957	28,905	35,536	52,727	74,292	29,553	35,312	43,153
$ 2,000 to-à 3,000	10,034	19,481	25,426	6,755	12,045	22,473	29,840	7,601
3,000 to-à 4,000	10,327	28,254	36,203	6,476	11,777	28,570	40,100	7,430
4,000 to-à 5,000	11,062	32,593	49,721	6,789	9,048	29,799	40,965	5,373
5,000 to-à 6,000	8,438	26,913	46,461	4,886	9,323	33,270	52,083	6,162
6,000 to-à 7,000	12,823	54,297	82,793	7,826	12,782	52,725	83,652	7,353
7,000 to-à 8,000	13,022	49,090	98,001	7,798	11,519	56,611	86,218	6,996
8,000 to-à 9,000	15,985	65,737	135,793	9,735	13,546	67,602	114,873	8,067
9,000 to-à 10,000	15,548	60,547	147,346	9,208	14,856	77,541	140,883	9,851
10,000 to-à 11,000	17,547	66,656	184,697	11,244	16,790	91,511	175,594	10,717
11,000 to-à 12,000	16,561	66,334	190,550	11,644	20,842	123,989	239,934	14,157
12,000 to-à 13,000	18,352	80,443	228,952	10,931	19,549	128,731	244,588	11,569
13,000 to-à 14,000	20,244	88,937	273,055	11,796	19,058	141,385	256,731	12,026
14,000 to-à 15,000	19,806	90,521	287,198	13,229	21,810	165,091	316,055	12,450
15,000 to-à 16,000	20,405	104,694	316,626	12,115	21,478	163,690	332,418	12,842
16,000 to-à 17,000	22,115	108,043	364,662	13,558	24,744	176,558	408,877	15,168
17,000 to-à 18,000	24,798	135,773	433,560	15,049	22,707	149,403	397,228	13,859
18,000 to-à 19,000	21,887	105,308	404,437	13,677	26,255	164,451	486,114	16,144
19,000 to-à 20,000	21,999	103,510	429,321	13,470	27,596	166,345	537,422	17,887
20,000 to-à 21,000	24,504	144,787	502,837	15,013	25,732	184,825	527,930	16,592
21,000 to-à 22,000	25,280	140,034	543,092	16,108	23,941	150,374	514,968	15,205
22,000 to-à 23,000	24,214	129,329	545,215	15,040	28,940	188,180	651,395	19,794
23,000 to-à 24,000	22,866	117,517	536,404	14,131	28,949	181,205	679,641	17,590
24,000 to-à 25,000	21,003	109,437	514,993	12,992	32,291	205,543	791,469	20,245
25,000 to-à 26,000	25,199	137,071	642,989	15,274	29,065	214,873	740,825	19,415
Under *Moins de* 26,000	532,976	2,094,212	7,055,866	327,474	558,935	2,994,301	7,925,113	347,645
26,000 to-à 28,000	43,692	238,403	1,177,275	26,022	63,741	425,956	1,722,432	36,794
28,000 to-à 30,000	44,163	279,411	1,282,615	22,691	58,957	413,902	1,712,571	31,225
30,000 to-à 32,000	36,275	259,340	1,122,701	14,031	55,339	376,937	1,712,795	23,228
32,000 to-à 34,000	25,004	213,772	821,109	8,961	49,722	397,360	1,636,894	18,151
34,000 to-à 36,000	16,200	110,093	565,972	5,903	30,100	196,935	1,051,653	11,788
36,000 to-à 38,000	15,042	106,659	555,129	4,011	27,233	223,351	1,010,051	7,873
38,000 to-à 40,000	9,263	87,095	360,419	1,635	19,453	187,850	757,466	3,645
40,000 to-à 42,000	4,054	29,819	165,610	1,522	5,104	53,623	209,434	1,701
42,000 and over-*et plus*	5,528	49,444	248,413	1,114	11,468	100,349	510,650	2,991
TOTAL	732,197	3,468,247	13,355,109	413,364	880,052	5,370,565	18,249,058	485,041

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 18 (SUITE)

CRÉDIT D'IMPÔT POUR ENFANT PAR PROVINCE, SELON LA CATÉGORIE DE REVENU NET DE FAMILLE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	MANITOBA				SASKATCHEWAN			
	Number *Nombre*	Total Filer Net Income *Total du Revenu Net du Déclarant*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*	Number *Nombre*	Total Filer Net Income *Total du Revenu Net du Déclarant*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*
		$	$	$		$	$	$
Under *Moins de* $ 2,000	14,630	5,428	6,729	11,584	11,390	3,499	4,196	9,619
$ 2,000 to-à 3,000	1,338	2,460	3,361	832	1,880	3,387	4,820	1,734
3,000 to-à 4,000	1,985	5,538	7,946	1,582	1,364	3,347	4,858	940
4,000 to-à 5,000	2,091	7,669	9,533	1,390	1,187	4,450	5,227	976
5,000 to-à 6,000	1,858	6,276	10,228	969	2,395	7,663	13,119	1,467
6,000 to-à 7,000	1,978	7,431	12,842	1,263	1,694	7,607	10,997	1,247
7,000 to-à 8,000	2,535	8,109	18,767	1,613	1,704	6,750	12,779	1,219
8,000 to-à 9,000	2,160	9,664	18,389	1,601	1,700	4,793	14,555	1,402
9,000 to-à 10,000	2,052	12,677	19,557	1,237	2,161	12,501	20,396	1,557
10,000 to-à 11,000	2,519	16,008	26,353	1,747	2,296	8,563	24,080	1,583
11,000 to-à 12,000	3,084	16,352	35,693	2,454	3,107	8,732	35,658	2,367
12,000 to-à 13,000	3,916	19,034	49,145	2,707	3,436	9,235	42,890	2,078
13,000 to-à 14,000	4,841	37,291	65,565	3,767	3,251	14,989	43,833	2,220
14,000 to-à 15,000	3,432	24,383	49,867	2,477	4,080	19,323	58,971	3,064
15,000 to-à 16,000	2,410	17,353	37,553	1,635	3,318	23,713	51,652	2,196
16,000 to-à 17,000	2,830	18,026	46,442	1,915	3,556	20,328	58,831	2,384
17,000 to-à 18,000	4,664	24,646	81,436	3,249	2,797	17,485	48,952	1,855
18,000 to-à 19,000	3,305	22,841	61,063	1,961	2,514	18,088	46,533	1,994
19,000 to-à 20,000	3,387	18,233	66,258	2,308	2,681	12,471	52,222	2,102
20,000 to-à 21,000	3,833	26,289	78,679	2,336	2,773	18,027	56,784	2,026
21,000 to-à 22,000	3,345	21,969	72,350	2,484	3,536	19,772	76,117	2,429
22,000 to-à 23,000	4,356	26,751	97,731	2,908	3,362	16,684	75,347	2,264
23,000 to-à 24,000	4,525	23,361	106,142	2,789	2,380	14,314	55,987	1,678
24,000 to-à 25,000	3,660	24,276	89,739	2,605	3,442	19,076	84,640	2,223
25,000 to-à 26,000	3,886	21,001	99,308	2,603	2,381	12,919	60,663	1,550
Under *Moins de* 26,000	88,620	423,065	1,169,776	62,014	74,385	307,717	964,105	54,174
26,000 to-à 28,000	7,126	36,148	191,610	4,294	6,117	42,163	165,053	4,339
28,000 to-à 30,000	6,279	47,014	181,645	3,337	5,371	36,196	156,384	3,074
30,000 to-à 32,000	5,947	47,526	185,133	2,607	5,828	40,654	180,876	2,616
32,000 to-à 34,000	4,904	28,812	161,019	2,194	3,647	26,043	120,176	1,532
34,000 to-à 36,000	2,601	17,715	90,810	1,111	3,302	21,580	115,449	1,424
36,000 to-à 38,000	2,519	20,291	92,534	749	2,720	19,675	100,276	787
38,000 to-à 40,000	2,370	21,195	92,545	341	1,839	13,490	71,444	393
40,000 to-à 42,000	434	3,199	17,799	193	691	6,099	28,233	244
42,000 and over-*et plus*	1,071	12,957	47,260	238	1,519	16,863	68,759	304
TOTAL	121,871	657,922	2,230,131	77,077	105,419	530,481	1,970,753	68,888

Note: The deletion of this table from the publication is under consideration. It would still be available however, in unpublished format upon request. Please notify us in writing should you wish this table to remain in the publication.

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TABLE 18 (CONTINUED)

CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1982 TAXATION YEAR (All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA / *COLOMBIE BRITANNIQUE*			
	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net du Déclarant*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net du Déclarant*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*
		$	$	$		$	$	$
Under *Moins de* $ 2,000	22,013	722	1,946	14,644	31,627	7,073	8,966	20,222
$ 2,000 to-à 3,000	2,895	5,519	7,057	2,415	4,437	8,393	10,918	2,587
3,000 to-à 4,000	3,976	9,971	14,313	2,560	4,570	14,604	16,040	3,186
4,000 to-à 5,000	2,932	11,112	13,052	2,283	3,568	10,589	16,125	1,983
5,000 to-à 6,000	2,751	10,802	15,103	2,110	2,728	10,899	15,053	1,471
6,000 to-à 7,000	2,010	7,614	13,055	1,380	5,257	23,168	33,676	2,452
7,000 to-à 8,000	3,121	16,090	23,594	1,755	4,740	23,996	35,379	2,969
8,000 to-à 9,000	3,489	25,064	29,823	2,215	4,654	23,614	39,549	3,020
9,000 to-à 10,000	3,910	22,040	37,520	2,568	4,109	24,429	39,198	2,348
10,000 to-à 11,000	5,228	32,373	55,172	3,579	5,670	38,271	59,424	3,443
11,000 to-à 12,000	5,399	25,318	62,069	3,067	4,728	33,085	53,978	3,086
12,000 to-à 13,000	5,194	37,358	65,591	3,294	5,853	42,789	72,986	3,706
13,000 to-à 14,000	4,589	33,206	62,042	2,990	6,041	42,730	81,477	3,575
14,000 to-à 15,000	4,485	36,263	64,734	2,662	5,561	44,965	80,752	3,381
15,000 to-à 16,000	5,312	53,328	82,145	3,233	5,519	50,717	85,191	3,753
16,000 to-à 17,000	6,059	43,420	99,691	3,780	6,159	51,632	101,671	4,279
17,000 to-à 18,000	5,750	42,715	100,611	3,557	5,508	51,472	96,415	2,686
18,000 to-à 19,000	8,105	74,202	149,514	5,310	5,679	50,086	105,183	3,856
19,000 to-à 20,000	6,086	53,609	118,732	4,707	7,261	65,104	141,546	4,682
20,000 to-à 21,000	4,546	33,633	93,063	2,692	6,848	55,045	140,468	4,200
21,000 to-à 22,000	6,400	43,120	137,445	4,203	7,629	57,827	163,968	4,683
22,000 to-à 23,000	6,106	49,048	137,206	4,395	7,115	69,245	159,997	4,339
23,000 to-à 24,000	4,764	28,363	111,948	3,273	8,122	45,204	191,159	5,424
24,000 to-à 25,000	5,349	33,791	131,087	3,709	7,236	49,563	177,245	4,893
25,000 to-à 26,000	5,734	43,607	146,303	4,864	8,741	55,695	222,962	5,503
Under *Moins de* 26,000	136,203	772,289	1,772,815	91,246	169,360	950,196	2,149,327	105,728
26,000 to-à 28,000	13,660	100,885	369,150	7,974	16,509	93,816	446,674	10,325
28,000 to-à 30,000	12,228	84,984	353,915	6,851	15,662	83,080	454,345	9,013
30,000 to-à 32,000	11,197	79,475	347,116	5,012	16,443	96,320	509,553	6,673
32,000 to-à 34,000	10,379	78,320	341,424	3,743	15,423	79,057	506,682	6,160
34,000 to-à 36,000	8,640	58,611	302,013	3,346	10,565	64,987	370,737	4,002
36,000 to-à 38,000	8,282	56,873	306,170	2,594	9,001	61,709	332,606	2,653
38,000 to-à 40,000	8,068	60,823	314,280	1,668	6,746	44,963	262,856	1,261
40,000 to-à 42,000	2,341	22,306	95,831	861	1,641	20,917	66,816	513
42,000 and over-*et plus*	5,873	43,092	267,725	1,526	3,685	43,259	165,367	678
TOTAL	216,871	1,357,658	4,470,440	124,820	265,035	1,538,305	5,264,963	147,006

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 18 (SUITE)

CRÉDIT D'IMPÔT POUR ENFANT PAR PROVINCE, SELON LA CATÉGORIE DE REVENU NET DE FAMILLE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	YUKON				NORTHWEST TERRITORIES / TERRITOIRES DU NORD-OUEST			
	Number / Nombre	Total Filer Net Income / Total du Revenu Net du Déclarant	Total Family Net Income / Total du Revenu Net de la Famille	Total Credit / Total du Crédit	Number / Nombre	Total Filer Net Income / Total du Revenu Net du Déclarant	Total Family Net Income / Total du Revenu Net de la Famille	Total Credit / Total du Crédit
		$	$	$		$	$	$
Under / Moins de $ 2,000	307	151	158	207	1,145	689	801	843
$ 2,000 to-à 3,000	52	110	124	27	192	396	465	168
3,000 to-à 4,000	36	108	120	28	320	767	1,113	309
4,000 to-à 5,000	47	167	212	27	167	511	758	128
5,000 to-à 6,000	38	134	208	20	184	603	1,012	142
6,000 to-à 7,000	58	314	376	35	182	1,044	1,164	121
7,000 to-à 8,000	25	166	189	21	133	619	1,016	136
8,000 to-à 9,000	45	255	386	24	125	738	1,070	71
9,000 to-à 10,000	56	382	530	38	117	631	1,118	116
10,000 to-à 11,000	41	354	435	24	128	903	1,357	119
11,000 to-à 12,000	57	423	654	33	98	652	1,124	78
12,000 to-à 13,000	44	340	548	31	135	993	1,682	137
13,000 to-à 14,000	55	365	745	34	141	1,251	1,905	96
14,000 to-à 15,000	37	396	537	21	92	699	1,332	79
15,000 to-à 16,000	57	654	883	31	95	467	1,475	80
16,000 to-à 17,000	68	723	1,108	40	162	1,378	2,671	161
17,000 to-à 18,000	26	271	452	13	121	1,105	2,125	126
18,000 to-à 19,000	43	602	795	29	113	1,138	2,079	84
19,000 to-à 20,000	38	456	744	21	166	1,406	3,233	134
20,000 to-à 21,000	45	403	929	32	98	1,016	2,009	90
21,000 to-à 22,000	47	594	1,007	24	113	1,154	2,438	61
22,000 to-à 23,000	56	812	1,269	35	89	1,036	2,004	64
23,000 to-à 24,000	60	933	1,412	38	122	1,466	2,862	92
24,000 to-à 25,000	38	298	928	24	157	946	3,838	128
25,000 to-à 26,000	42	280	1,074	28	132	977	3,368	122
Under / Moins de 26,000	1,418	9,689	15,823	886	4,527	22,587	44,013	3,683
26,000 to-à 28,000	136	1,244	3,669	83	262	2,666	7,053	195
28,000 to-à 30,000	103	872	2,991	64	183	1,778	5,246	145
30,000 to-à 32,000	99	756	3,072	49	184	1,054	5,702	115
32,000 to-à 34,000	95	494	3,133	42	176	912	5,777	102
34,000 to-à 36,000	79	672	2,772	32	228	1,602	8,020	146
36,000 to-à 38,000	69	475	2,553	26	100	570	3,717	37
38,000 to-à 40,000	57	559	2,206	13	92	508	3,592	26
40,000 to-à 42,000	32	136	1,309	11	70	686	2,862	55
42,000 and over-et plus	44	275	1,973	11	181	1,684	8,310	60
TOTAL	2,132	15,172	39,500	1,217	6,003	34,045	94,292	4,564

Note: The deletion of this table from the publication is under consideration. It would still be available however, in unpublished format upon request. Please notify us in writing should you wish this table to remain in the publication.

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TABLE 18 (CONTINUED)

CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1982 TAXATION YEAR (All money figures in thousands of dollars)

	OUTSIDE CANADA / *HORS DU CANADA*				GRAND TOTAL / *TOTAL GLOBAL*			
	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net du Déclarant*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net du Déclarant*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*
		$	$	$		$	$	$
Under / *Moins de* $ 2,000	50	6	6	30	280,214	88,218	108,270	175,623
$ 2,000 to-à 3,000					38,134	70,650	95,037	25,688
3,000 to-à 4,000	25	3	84	9	38,707	102,660	135,025	25,102
4,000 to-à 5,000	12		57	8	34,728	110,928	156,465	21,866
5,000 to-à 6,000					32,392	112,989	179,105	19,897
6,000 to-à 7,000	28	103	183	14	41,114	169,295	266,797	24,620
7,000 to-à 8,000	20	124	154	11	43,115	184,544	323,233	26,763
8,000 to-à 9,000	14	42	116	5	47,718	218,387	405,802	29,858
9,000 to-à 10,000	22	207	211	15	50,182	233,371	476,227	31,973
10,000 to-à 11,000	26	77	266	20	57,465	284,124	603,333	37,385
11,000 to-à 12,000	65	322	755	35	61,632	302,955	708,890	42,045
12,000 to-à 13,000	13	19	163	9	66,244	362,558	828,803	41,065
13,000 to-à 14,000	47	240	640	25	68,488	401,625	924,230	42,843
14,000 to-à 15,000	26	10	374	26	68,886	425,348	998,075	43,981
15,000 to-à 16,000	56	280	864	33	67,934	457,446	1,053,002	41,810
16,000 to-à 17,000	23	87	382	14	76,209	462,763	1,257,715	49,302
17,000 to-à 18,000	52	39	910	37	75,636	457,415	1,323,274	46,289
18,000 to-à 19,000	77	328	1,430	36	78,400	481,545	1,450,070	50,443
19,000 to-à 20,000	76	82	1,499	39	78,797	459,361	1,536,026	52,136
20,000 to-à 21,000	240	337	4,910	146	79,960	522,780	1,640,245	51,476
21,000 to-à 22,000	274	479	5,886	142	79,915	478,421	1,718,585	52,013
22,000 to-à 23,000	155	135	3,479	108	83,744	530,270	1,884,219	55,595
23,000 to-à 24,000	121	149	2,824	70	83,202	473,407	1,953,884	52,324
24,000 to-à 25,000	224	254	5,482	141	83,667	496,086	2,050,742	53,826
25,000 to-à 26,000	115	379	2,930	65	86,092	543,364	2,195,650	56,661
Under / *Moins de* 26,000	1,768	3,710	33,639	1,045	1,802,575	8,430,510	24,272,701	1,150,583
26,000 to-à 28,000	339	1,183	9,135	206	169,091	1,041,566	4,563,812	101,329
28,000 to-à 30,000	126	665	3,687	47	156,231	1,021,215	4,534,629	83,580
30,000 to-à 32,000	199	831	6,144	81	143,866	983,323	4,455,775	59,876
32,000 to-à 34,000	215	1,492	7,081	83	120,238	901,628	3,953,707	45,222
34,000 to-à 36,000	103	514	3,639	54	77,073	517,382	2,694,420	29,895
36,000 to-à 38,000	139	667	5,159	38	69,903	530,134	2,585,434	20,282
38,000 to-à 40,000	99	643	3,828	8	51,281	444,441	1,996,775	9,852
40,000 to-à 42,000	17	28	695	9	15,668	145,714	641,331	5,529
42,000 and over-*et plus*	27	27	1,166	5	31,045	284,832	1,394,760	7,380
TOTAL	3,032	9,761	74,174	1,576	2,636,971	14,300,745	51,093,343	1,513,527

Note: The deletion of this table from the publication is under consideration. It would still be available however, in unpublished format upon request. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau de la publication. Il serait encore disponible mais seulement sur demande et sous un format non publié. Si vous souhaitez que ce tableau continue de figurer dans cette publication, veuillez nous en informer par écrit.

Part 2

Description of Tables
Geographic Statistics

Description of Tables in Part 2

Partie 2

Description des tableaux
Statistiques géographiques

Description des tableaux de la Partie 2

Description of Tables in Part 2

In Part 2 all data presented are derived from the Universe of all taxfilers rather than from a sample of any kind. Both tables included here are tabulated from what is known as the Locality Code Statistics File. This file is developed in the following manner:

As each income tax return is processed in one of the Taxation Centres, a computer generated code delineating the geographical area of the return is assigned to it. This code is assigned by matching the address to an exhaustive list of place names and associated codes which are based on the 1981 Census standard geographic definitions. In certain instances small groups of towns or rural areas are assigned to one code as the population of each individual place is too small to consider separately. Rural addresses are coded to the locality providing postal service to it. For example, R.R.1, Renfrew is assigned to the code which delineates Renfrew. In addition, where post offices of one town serve another town as well, both towns are coded in the same manner, as the assignment is based on the mailing address. This problem is particularly evident when looking at the subdivisions of Toronto, Montreal and Vancouver in Table 1. As all tabulations are based on these locality codes, it is not possible to generate statistics on a single village if its returns have been included with a group of villages under one code.

Thus, because of the methodology used in this data collection process, the statistics produced may deviate somewhat from the actual, or seem inflated in certain areas and deflated in others in relation to the actual population.

TABLE 1 — ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

In this table, data on taxable and all returns are tabulated for counties, census divisions, and selected localities. For taxable returns, the number, total wages, salaries and commissions from employment, total income, and total tax payable are shown from each area. For all returns, the number, total wages, salaries and commissions from employment, and total income are shown. A distribution of the number of all returns by income range is also tabulated for each area. The figures for each county or census division include the figures for each of the selected localities which appear immediately beneath the county or census division figures. Selected localities are defined as cities or towns in accordance with definitions employed in the 1981 Census.

Income and tax data on a number of additional cities and towns not covered in this table are shown in Table 2 of this Part.

Description des tableaux de la partie 2

Dans la Partie 2, toutes les données découlent de l'univers de tous les contribuables ayant produit une déclaration et non d'un échantillon précis. Les deux tableaux figurant ici ont été dressés d'après ce que nous appelons le fichier des statistiques de code de localité. Voici comment est constitué ce fichier:

Au fur et à mesure que les déclarations d'impôt sont traitées dans un centre fiscal, l'ordinateur attribue un code à chaque déclaration suivant sa région géographique déterminée. Ce code est attribué par raccord de l'adresse avec une liste exhaustive de noms d'endroits et des codes connexes, d'après les définitions géographiques types du recensement de 1981. Dans certains cas, le même code est attribué à de petits groupes de villages ou de régions rurales lorsque la population de chacun des endroits est trop petite pour être considérée séparément. Les adresses rurales sont codées suivant la localité qui leur fournit le service postal. Par exemple, le code qui délimite Renfrew est attribué à l'adresse R.R.1, Renfrew. De plus, si les bureaux de poste d'un village desservent aussi un autre village, les deux villages sont codés de la même manière puisque l'attribution du code se fait d'après l'adresse postale. Ce problème est particulièrement évident dans les subdivisions de Toronto, Montréal et Vancouver dans le Tableau 1. Étant donné que tous les tableaux découlent de ces codes de localité, il n'est pas possible de rassembler les statistiques d'un seul village si les déclarations des contribuables de ce village ont été réunies à celles d'un groupe de villages sous un même code. Ainsi, à cause de la méthodologie utilisée dans la collecte des données, les statistiques varient quelque peu des données réelles, ou semblent, dans certaines régions, supérieures ou inférieures à la population réelle.

TABLEAU 1 — TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

Dans ce tableau, les données sur les déclarations imposables et toutes les déclarations sont analysées par comté, divisions de recensement et endroit choisi. Pour toutes les déclarations imposables, le nombre, le total des salaires, traitements et commission d'emploi, le revenu total et l'impôt total à payer sont indiqués pour chaque région. Pour toutes les déclarations, le nombre, le total des salaires, traitements et commission d'emploi et le revenu total sont indiqués. Aussi, pour chaque région, on décompose le nombre total de toutes les déclarations par catégorie de revenu. Les chiffres relatifs à chaque comté ou division de recensement comprennent les chiffres visant chacune des localités choisies à l'intérieur du secteur qui sont indiquées immédiatement au-dessous des chiffres relatifs au comté ou à la division de recensement. Les endroits choisis sont désignés comme étant des cités ou des villes en conformité des définitions employées dans le recensement de 1981.

On trouvera, au Tableau 2 de cette Partie, des données concernant le revenu et l'impôt dans le cas de certaines autres villes non comprises dans ce tableau.

TABLE 2 — ADDITIONAL LOCALITIES NOT TABULATED ELSEWHERE

The localities shown in this table are additional localities not tabulated in Summary Table 1 of Part 1 or Table 1 of this Part. Some of these cities and towns may also have been included in Table 5 of Part 1. However, the figures will probably vary somewhat as those in Table 5 were derived from the statistical sample while those in this table were derived from the universe.

TABLEAU 2 — AUTRES LOCALITÉS NON COMPRISES DANS LES AUTRES TABLEAUX

On trouve dans ce tableau certaines localités qui ne sont pas comprises dans le Tableau Récapitulatif 1 de la Partie 1 ou dans le Tableau 1 de la Partie 2. Certaines de ces villes et certains de ces villages peuvent aussi être compris dans le Tableau 5 de la Partie 1. Cependant, les données varient probablement un peu, étant donné que celles du Tableau 5 découlent d'un échantillonnage statistique,.tandis que celles du Tableau 2 découlent de l'univers de l'enquête statistique.

Geographic Statistics

All statistics in this section are derived from the universe rather than a sample.

Money figures may not add to total due to rounding.

Statistiques géographiques

Toutes les statistiques de cette section sont tirées de toutes les déclarations analysées plutôt que d'un échantillon.

Les montants en dollars ayant été arrondis, il peut arriver qu'en les additionnant, on n'obtienne pas les totaux indiqués.

TABLE 1

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1982 TAXATION YEAR (All money figures in thousands of dollars)

	POSTEMÉ	TAXABLE RETURNS / *DÉCLARATIONS IMPOSABLES*				ALL RETURNS / *TOUTES LES DÉCLARATIONS*		
		Number of Returns / *Nombre de déclarations*	Wages, Salaries and Comm. From Empl. / *Salaires, traits. et comm. d'emploi*	Total Income / *Revenu total*	Total Tax Payable / *Impôt total à payer*	Number of Returns / *Nombre de déclarations*	Wages, Salaries and Comm. From Empl. / *Salaires, traits. et comm. d'emploi*	Total Income / *Revenu total*
Newfoundland — Terre-Neuve			$	$	$		$	$
Division 1	1	96,122	1,310,966	1,693,813	289,294	131,010	1,340,882	1,769,495
St. John's/Saint-Jean	2	44,339	686,810	882,638	164,688	58,123	701,603	915,695
Division 2	3	9,968	131,845	164,842	25,135	15,590	134,683	174,147
Division 3	4	8,627	102,770	136,466	19,355	13,455	105,009	144,147
Division 4	5	8,391	95,409	127,294	18,703	14,189	98,655	137,938
Division 5	6	17,288	234,916	298,148	47,838	25,454	240,271	313,279
Corner Brook	7	11,618	168,508	209,928	35,180	16,395	171,834	219,562
Division 6	8	16,164	247,318	303,473	51,009	23,432	252,152	316,633
Division 7	9	14,152	140,333	201,134	26,760	22,583	145,214	217,479
Division 8	10	16,945	151,219	231,929	28,186	27,428	157,190	251,234
Division 9	11	10,371	79,096	126,512	15,792	14,409	81,889	135,355
Division 10 (Labrador)	12	11,568	206,025	234,344	43,454	16,300	209,627	241,701
Total, Newfoundland — Terre-Neuve	13	209,596	2,699,898	3,517,956	565,526	303,850	2,765,572	3,701,408
Prince Edward Island — Île du Prince-Édouard								
King's	14	7,345	57,753	99,895	12,144	9,959	60,217	105,991
Prince	15	17,262	170,248	257,917	33,109	24,061	176,577	273,778
Queen's	16	25,710	314,807	438,356	65,192	34,650	324,851	461,120
Charlottetown	17	14,005	181,672	253,740	39,841	18,555	187,248	266,340
Total, P.E.I. — Î.P.-É.	18	50,317	542,807	796,168	110,446	68,670	561,645	840,889
Nova Scotia — Nouvelle-Écosse								
Annapolis	19	6,670	82,945	124,558	18,636	11,556	89,182	142,253
Antigonish	20	5,676	81,814	110,049	17,653	9,665	87,681	123,742
Cape Breton/Cap Breton	21	40,073	611,675	779,296	129,723	68,950	647,949	876,756
Sydney and/et Glace Bay	22	21,308	328,184	425,516	72,296	36,657	348,352	478,871
Colchester	23	15,457	214,500	296,707	48,261	25,150	227,296	332,259
Truro	24	10,007	143,126	199,827	33,575	15,696	151,071	221,514
Cumberland	25	10,596	137,228	192,522	29,713	19,011	148,250	224,083
Amherst	26	4,609	62,735	87,010	13,820	7,651	67,243	99,421
Digby	27	6,685	69,855	114,967	16,790	12,130	77,456	134,740
Guysborough	28	3,737	42,944	61,833	9,253	6,785	46,538	71,924
Halifax	29	126,498	2,178,555	2,758,650	502,437	183,289	2,273,153	2,959,186
Dartmouth	30	34,802	640,497	762,425	139,830	49,812	666,014	811,380
Halifax	31	55,509	904,503	1,242,133	230,207	79,389	949,768	1,339,773
Hants	32	12,909	188,550	239,926	37,787	21,608	198,984	268,315
Inverness	33	6,851	94,360	128,129	20,918	11,786	100,554	144,829
King's	34	16,749	236,458	326,684	51,149	27,962	253,697	367,362
Lunenburg	35	15,019	196,091	297,461	49,016	25,013	207,613	333,249
Pictou	36	17,751	262,745	343,830	55,422	29,460	276,933	383,156
New Glasgow	37	5,594	85,169	115,941	19,916	9,065	89,765	128,875
Queen's	38	4,449	61,935	89,127	14,724	7,665	65,814	100,475
Richmond	39	3,050	42,408	54,998	8,539	5,924	45,318	63,799
Shelburne	40	6,057	61,432	113,206	17,150	10,046	65,748	126,583
Victoria	41	2,493	25,064	38,831	5,652	4,287	27,312	45,413
Yarmouth	42	8,995	102,264	165,517	26,942	15,312	110,546	188,110
Total, Nova Scotia — Nouvelle-Écosse	43	309,715	4,690,825	6,236,291	1,059,765	495,599	4,950,022	6,886,231
New Brunswick — Nouveau-Brunswick								
Albert	44	7,185	118,418	144,480	24,305	9,671	120,618	149,620
Carleton	45	9,386	102,260	146,456	20,029	14,114	106,246	158,079
Charlotte	46	11,570	122,052	186,721	26,787	16,198	125,892	200,059
Gloucester	47	33,886	381,242	536,803	84,002	47,507	390,767	563,359
Kent	48	11,465	98,739	149,385	18,894	16,061	101,789	159,674
King's	49	19,479	297,363	388,537	64,771	27,258	303,290	404,921
Madawaska	50	13,102	154,874	209,563	31,366	18,961	159,455	223,201
Edmundston	51	6,780	91,593	122,209	20,022	9,528	94,044	129,108
Northumberland	52	19,529	223,086	309,554	43,939	29,275	228,935	327,536

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS / NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											POSTE
Under / Moins de $2,500	$2,500 to-à $5,000	$5,000 to-à $7,500	$7,500 to-à $10,000	$10,000 to-à $12,500	$12,500 to-à $15,000	$15,000 to-à $20,000	$20,000 to-à $25,000	$25,000 to-à $30,000	$30,000 to-à $40,000	$40,000 and over / et plus	
22,707	13,102	14,565	13,433	11,115	10,737	15,835	10,291	7,790	7,074	4,361	1
8,592	5,486	5,402	5,110	4,610	4,986	7,984	5,016	3,886	3,899	3,152	2
4,120	1,463	1,592	1,276	1,192	1,304	1,695	1,180	859	681	228	3
3,633	1,083	1,210	1,397	1,292	1,038	1,367	1,158	719	438	120	4
4,055	1,771	1,812	1,407	1,038	783	1,211	811	594	514	193	5
5,732	2,568	2,747	2,329	1,885	1,721	2,705	2,187	1,628	1,431	521	6
3,215	1,624	1,686	1,419	1,247	1,184	1,857	1,501	1,190	1,049	423	7
5,281	1,994	2,180	1,933	1,705	1,484	2,574	2,189	1,828	1,595	669	8
5,730	2,561	3,073	2,535	2,156	1,551	2,101	1,287	802	581	206	9
7,431	2,956	3,789	3,224	2,671	1,728	2,583	1,397	806	590	253	10
2,442	2,094	2,805	2,174	1,371	864	1,098	679	441	355	86	11
3,620	1,513	1,505	1,189	832	685	1,321	1,404	1,670	2,010	551	12
64,751	31,105	35,278	30,897	25,257	21,895	32,490	22,583	17,137	15,269	7,188	13
1,522	1,276	1,538	1,430	1,203	839	935	498	306	271	141	14
4,174	2,830	3,288	2,979	2,543	1,922	2,375	1,672	1,100	750	428	15
5,293	3,708	3,954	3,747	3,331	3,104	4,141	2,663	1,891	1,727	1,091	16
2,606	1,941	2,023	1,911	1,762	1,683	2,205	1,508	1,107	1,042	767	17
10,989	7,814	8,780	8,156	7,077	5,865	7,451	4,833	3,297	2,748	1,660	18
2,203	1,195	1,302	1,247	1,087	893	1,299	990	581	487	272	19
1,830	1,114	1,049	881	867	773	1,028	835	498	514	276	20
14,050	6,801	7,190	6,504	6,100	4,913	7,523	6,625	4,342	3,522	1,380	21
7,259	3,667	3,828	3,426	3,191	2,603	4,200	3,457	2,217	1,902	907	22
4,191	2,597	2,825	2,642	2,365	2,229	3,037	2,058	1,277	1,177	752	23
2,314	1,662	1,714	1,646	1,468	1,422	1,900	1,301	845	830	594	24
3,576	2,211	2,377	2,113	1,703	1,466	2,215	1,350	887	726	387	25
1,184	867	914	842	701	628	983	603	399	312	218	26
2,373	1,490	1,638	1,439	1,267	1,013	1,118	714	450	394	234	27
1,420	810	882	760	643	618	670	430	240	215	97	28
25,537	15,949	15,982	14,995	15,427	15,750	23,423	19,191	14,071	13,563	9,401	29
7,196	4,429	4,105	3,771	3,990	3,974	5,921	5,196	4,294	4,245	2,691	30
8,963	7,054	7,410	7,050	7,282	7,400	10,720	8,129	5,252	5,250	4,879	31
4,406	1,999	2,153	2,043	2,048	1,855	2,704	1,823	1,140	974	463	32
2,296	1,320	1,494	1,228	1,069	895	1,122	788	594	669	311	33
4,914	2,983	3,088	2,756	2,527	2,397	3,356	2,209	1,483	1,327	922	34
4,604	2,478	2,530	2,456	2,235	1,982	2,860	2,546	1,366	1,184	772	35
5,605	2,953	2,956	2,731	2,640	2,286	3,391	3,095	1,742	1,373	688	36
1,560	906	913	836	803	704	1,089	912	554	457	331	37
1,547	744	809	754	715	555	808	606	449	456	222	38
1,457	709	665	568	510	450	516	381	337	259	72	39
1,896	1,060	1,077	1,087	916	874	1,250	812	457	377	240	40
691	563	702	580	440	327	401	240	157	133	53	41
2,862	1,619	1,781	1,773	1,562	1,391	1,720	1,020	624	575	385	42
85,458	48,595	50,500	46,557	44,121	40,667	58,441	45,713	30,695	27,925	16,927	43
1,676	880	825	752	721	670	1,117	888	862	818	462	44
2,844	1,602	1,773	1,683	1,398	1,155	1,609	839	543	437	231	45
2,659	1,768	1,924	1,895	1,810	1,415	1,853	1,130	735	636	373	46
9,502	5,017	6,130	5,569	4,621	3,456	4,445	2,711	2,478	2,577	1,001	47
2,954	1,946	2,604	1,928	1,931	1,281	1,594	850	528	352	93	48
5,346	2,351	2,378	2,146	2,127	1,975	3,322	2,404	1,953	2,026	1,230	49
3,821	2,058	2,340	2,152	1,769	1,403	1,938	1,148	1,034	959	339	50
1,728	1,005	1,056	972	798	639	1,027	695	686	654	268	51
6,910	2,932	3,304	2,855	2,841	2,171	2,967	2,136	1,594	1,164	401	52

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		TAXABLE RETURNS / DÉCLARATIONS IMPOSABLES				ALL RETURNS / TOUTES LES DÉCLARATIONS		
		Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traits. et comm. d'emploi	Total Income / Revenu total	Total Tax Payable / Impôt total à payer	Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traits. et comm. d'emploi	Total Income / Revenu total
New Brunswick—(Concluded)—Nouveau-Brunswick—(Fin)								
			$	$	$		$	$
Queen's	53	4,538	52,098	71,888	10,046	7,040	53,894	77,263
Restigouche	54	15,560	205,357	266,379	41,389	22,936	210,370	281,100
Campbellton	55	5,328	68,285	90,430	14,026	7,659	70,189	95,700
Saint John/Saint-Jean	56	39,378	552,763	741,568	121,368	53,270	565,576	776,323
Saint John/Saint-Jean	57	38,330	537,846	722,820	118,476	51,715	550,288	756,554
Sunbury	58	7,292	110,784	128,384	19,328	9,790	112,572	132,668
Victoria	59	8,027	81,586	118,008	15,594	12,432	84,791	126,812
Westmorland	60	51,216	680,132	917,593	145,941	69,927	695,487	965,331
Moncton	61	31,856	448,806	606,452	100,513	43,484	458,884	637,146
York	62	35,492	517,283	682,983	112,714	48,201	529,796	715,015
Fredericton	63	28,313	428,479	563,482	95,637	37,525	438,392	587,742
Total, New Brunswick — Nouveau-Brunswick	64	287,105	3,698,038	4,998,303	780,472	402,641	3,789,478	5,260,960
Quebec—Québec								
Abitibi	65	32,818	533,784	660,697	71,771	53,162	557,108	723,695
Argenteuil	66	11,385	158,392	217,031	22,396	19,024	165,375	244,831
La Chute	67	4,828	67,188	92,131	9,488	7,907	70,195	103,367
Arthabaska	68	21,090	280,868	389,771	39,001	33,755	295,180	442,123
Bagot	69	9,738	125,165	170,932	16,591	15,751	131,741	195,597
Beauce	70	24,742	331,059	446,538	43,514	41,104	349,844	508,279
Beauharnois	71	21,528	348,083	428,224	46,281	33,212	361,667	468,466
Salaberry-de-Valleyfield	72	12,444	198,868	246,853	26,736	19,179	206,741	270,055
Bellechasse	73	7,576	102,722	138,942	13,505	13,201	107,445	161,451
Berthier	74	11,068	140,303	193,445	18,967	18,660	148,064	220,119
Bonaventure	75	11,118	144,469	196,294	19,302	20,215	153,893	225,267
Brome	76	6,017	84,786	121,532	13,013	9,898	88,961	137,241
Chambly	77	130,112	2,434,734	2,904,754	346,186	184,340	2,509,284	3,080,766
Chambly	78	5,193	93,335	110,345	12,494	7,492	96,423	117,770
Longueuil	79	51,576	876,337	1,035,358	114,504	74,865	907,645	1,110,855
Champlain	80	45,070	717,167	905,403	95,299	72,182	745,901	997,558
Cap-de-la-Madeleine	81	12,327	202,287	248,863	26,569	19,356	210,703	272,260
Grand'Mère	82	5,725	87,145	115,244	12,164	9,043	90,437	127,110
Charlevoix-Est	83	5,704	86,422	110,507	11,315	9,855	91,042	123,271
Charlevoix-Ouest	84	4,502	59,461	78,581	7,516	7,758	62,884	90,131
Châteauguay	85	24,306	433,558	517,245	58,501	35,380	446,895	553,973
Chicoutimi	86	58,531	1,064,567	1,269,744	139,503	93,847	1,103,973	1,373,537
Chicoutimi	87	22,758	408,548	495,778	56,115	35,693	425,478	536,964
Jonquière	88	20,372	390,921	459,757	51,283	31,988	403,100	494,324
Compton	89	6,252	79,187	108,595	9,890	11,057	84,493	128,351
Deux Montagnes	90	31,235	520,962	634,245	69,596	47,409	538,581	684,831
Dorchester	91	10,171	127,263	181,471	16,904	17,838	135,482	214,241
Drummond	92	24,600	342,349	451,133	45,252	39,458	359,324	507,639
Drummondville	93	17,015	239,971	315,442	32,224	26,534	251,310	351,265
Frontenac	94	9,063	100,910	144,099	12,848	15,072	107,859	169,506
Gaspé-Est	95	12,935	164,360	228,729	23,748	21,240	173,133	254,863
Gaspé-Ouest	96	5,345	77,208	100,383	10,372	9,604	81,540	113,163
Gatineau	97	20,533	360,432	442,063	51,203	30,281	373,263	474,713
Hull	98	56,695	1,008,573	1,175,778	133,292	80,097	1,043,304	1,251,788
Hull	99	24,864	418,797	508,463	57,398	35,744	435,992	547,305
Huntingdon	100	5,085	65,814	95,775	9,814	8,906	69,600	109,519
Iberville	101	9,056	131,317	167,615	16,908	14,270	137,993	187,901
Iles-de-la-Madeleine	102	5,355	62,476	86,188	8,867	7,777	65,668	95,277
Ile-de-Montréal	103	769,800	12,576,236	16,924,307	2,016,809	1,088,027	13,025,788	18,210,096
Dollard-des-Ormeaux	104	16,596	377,161	440,811	57,444	21,939	386,394	459,558
Dorval and Dorval Island/et Ile Dorval	105	8,514	161,130	205,363	25,324	11,132	165,058	217,017
Lachine	106	16,388	258,960	327,029	35,828	23,213	266,990	353,718
Lasalle	107	35,837	599,920	712,736	78,614	48,155	617,246	757,007
Montréal	108	444,855	6,662,115	9,197,180	1,048,670	643,668	6,932,414	10,017,790
North Montréal Nord	109	35,070	535,691	647,810	67,676	51,465	557,721	702,257
Pierrefonds	110	16,123	331,023	381,436	46,917	21,916	339,914	400,871
Pointe-aux-Trembles	111	14,729	256,163	295,714	32,613	21,127	264,469	315,255
Pointe-Claire	112	11,468	249,730	317,530	41,943	15,147	255,007	332,040
Saint-Laurent	113	29,258	485,257	655,522	77,516	39,689	501,845	699,429
St-Leonard	114	34,216	535,616	649,376	70,171	46,248	553,717	692,282
Verdun	115	25,329	401,803	503,504	55,500	37,327	414,941	547,671
Ile-Jésus (Laval)	116	118,200	2,133,790	2,582,640	302,488	166,263	2,206,304	2,745,362

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS / NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											POSTE / ITEM
Under / Moins de $2,500	$2,500 to-à $5,000	$5,000 to-à $7,500	$7,500 to-à $10,000	$10,000 to-à $12,500	$12,500 to-à $15,000	$15,000 to-à $20,000	$20,000 to-à $25,000	$25,000 to-à $30,000	$30,000 to-à $40,000	$40,000 and over / et plus	
1,664	728	765	739	615	500	849	551	310	245	74	53
5,152	2,182	2,197	2,096	1,822	1,697	2,909	1,840	1,400	1,228	413	54
1,545	738	769	724	612	628	1,095	636	396	358	158	55
8,884	4,831	4,980	4,687	4,456	4,263	7,102	5,119	3,840	3,196	1,912	56
8,517	4,718	4,837	4,566	4,324	4,166	6,913	4,957	3,730	3,101	1,886	57
1,831	756	789	802	862	788	1,164	1,407	769	460	162	58
2,963	1,313	1,627	1,476	1,127	932	1,422	621	434	380	137	59
11,847	6,838	7,476	6,641	6,131	5,410	8,915	6,110	4,677	3,763	2,119	60
7,370	4,189	4,238	3,830	3,512	3,269	5,717	4,078	3,093	2,526	1,662	61
7,848	4,735	4,647	4,300	3,879	3,640	6,485	4,210	3,048	3,121	2,288	62
5,514	3,672	3,507	3,216	2,932	2,840	5,231	3,456	2,444	2,638	2,075	63
75,901	39,937	43,759	39,721	36,110	30,756	47,691	31,964	24,205	21,362	11,235	64
10,987	4,698	4,751	4,761	3,837	3,683	6,608	4,936	3,804	3,513	1,584	65
3,381	1,869	2,090	2,048	1,637	1,496	2,524	1,606	966	888	519	66
1,350	806	816	817	698	681	1,121	606	379	387	246	67
5,735	2,884	3,701	3,828	3,354	2,918	4,509	2,587	1,660	1,593	986	68
2,724	1,312	1,606	1,704	1,629	1,574	2,216	1,351	772	561	302	69
8,002	3,541	4,286	4,390	4,351	3,808	5,413	2,873	1,823	1,598	1,019	70
5,483	2,945	3,222	2,969	2,757	2,486	4,200	3,524	2,507	2,206	913	71
3,087	1,752	1,930	1,760	1,606	1,431	2,452	2,036	1,351	1,205	569	72
2,695	1,165	1,325	1,264	1,283	1,122	1,869	973	614	577	314	73
3,418	1,951	2,312	2,152	1,801	1,463	2,225	1,413	856	705	364	74
4,634	2,202	2,380	2,172	1,906	1,504	1,943	1,204	891	985	394	75
1,606	939	1,129	1,021	882	794	1,270	811	540	517	389	76
27,090	13,589	15,527	14,794	13,718	13,495	24,090	19,222	15,366	16,328	11,121	77
1,116	617	667	618	551	573	964	776	618	657	335	78
11,573	5,842	6,854	6,701	6,100	5,996	10,381	7,862	5,628	5,242	2,686	79
13,471	6,218	6,961	6,625	6,039	5,247	8,459	6,783	5,362	4,852	2,165	80
3,475	1,659	1,933	1,690	1,647	1,392	2,343	1,835	1,427	1,349	606	81
1,539	773	925	887	829	724	1,036	813	622	565	330	82
2,131	1,041	1,039	919	770	654	1,077	738	641	595	250	83
1,579	799	896	798	709	586	969	618	363	310	131	84
5,466	2,676	3,060	2,824	2,790	2,656	4,396	3,720	3,124	3,218	1,450	85
20,122	7,407	7,542	7,271	6,563	5,784	9,787	8,325	9,355	8,548	3,138	86
6,966	2,966	3,016	2,969	2,570	2,477	3,998	3,152	3,217	3,069	1,493	87
6,502	2,508	2,540	2,345	2,090	1,845	2,955	2,747	3,820	3,464	1,172	88
2,141	1,057	1,282	1,269	1,110	989	1,347	827	472	365	198	89
8,355	3,757	4,304	4,129	3,670	3,500	6,046	4,811	3,858	3,536	1,443	90
3,590	1,603	1,895	1,837	1,727	1,638	2,451	1,271	782	628	416	91
6,796	3,428	4,334	4,286	3,718	3,530	5,485	3,128	1,955	1,767	1,031	92
4,226	2,302	2,982	2,896	2,477	2,390	3,798	2,157	1,318	1,218	770	93
2,552	1,445	1,915	2,119	1,902	1,390	1,779	825	452	466	227	94
4,173	2,169	2,552	2,372	2,122	1,528	2,274	1,430	1,115	1,021	484	95
2,262	1,034	1,110	927	726	492	1,045	698	599	516	195	96
4,757	2,474	2,813	2,494	2,292	2,193	3,954	3,015	2,247	2,468	1,574	97
11,334	6,349	6,798	6,422	5,820	5,695	11,930	9,721	6,836	6,282	2,910	98
4,771	3,109	3,336	3,139	2,785	2,686	5,413	4,036	2,618	2,447	1,404	99
1,773	855	973	925	791	806	1,108	601	440	406	228	100
2,347	1,266	1,442	1,483	1,380	1,262	1,988	1,284	774	693	351	101
996	757	1,197	1,123	1,055	552	701	494	303	417	182	102
125,368	88,516	105,724	104,947	98,245	90,971	154,404	108,324	74,565	73,071	63,892	103
2,517	1,452	1,591	1,463	1,400	1,431	2,647	2,041	1,904	2,661	2,832	104
944	731	874	835	887	893	1,587	1,212	1,019	1,184	966	105
2,794	1,787	2,153	2,138	2,091	2,146	3,542	2,712	1,549	1,510	791	106
5,319	3,297	3,983	4,175	4,289	4,354	7,843	5,958	4,105	3,453	1,379	107
75,385	55,978	67,739	67,269	61,392	55,221	91,593	62,243	40,687	36,760	29,401	108
7,562	4,428	5,052	5,167	4,918	4,528	7,701	5,000	3,341	2,613	1,155	109
2,794	1,549	1,659	1,565	1,556	1,569	2,822	2,226	1,934	2,535	1,707	110
3,188	1,680	1,912	1,749	1,630	1,632	3,199	2,208	1,700	1,595	634	111
1,511	971	1,056	1,010	970	952	1,758	1,487	1,355	2,052	2,025	112
3,766	3,009	3,504	3,658	3,567	3,451	5,870	4,140	2,898	3,127	2,699	113
4,998	3,550	4,251	4,452	4,579	4,362	7,463	5,225	3,335	2,794	1,239	114
5,205	2,928	3,726	3,658	3,320	3,195	5,366	3,960	2,689	2,044	1,236	115
22,524	12,989	14,432	13,871	13,203	12,501	22,310	17,040	13,758	14,592	9,043	116

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1982 TAXATION YEAR (All money figures in thousands of dollars)

POINT / *POINT*	TAXABLE RETURNS / *DÉCLARATIONS IMPOSABLES*				ALL RETURNS / *TOUTES LES DÉCLARATIONS*		
	Number of Returns / *Nombre de déclarations*	Wages, Salaries and Comm. from Empl. / *Salaires, traite. et comm. d'emploi*	Total Income / *Revenu total*	Total Tax Payable / *Impôt total à payer*	Number of Returns / *Nombre de déclarations*	Wages, Salaries and Comm. from Empl. / *Salaires, traite. et comm. d'emploi*	Total Income / *Revenu total*
Quebec (Concluded)—Québec (Fin)							
		$	$	$		$	$
Joliette	117	23,344	345,947	448,644	47,206	36,525	362,070	498,267
Joliette	118	10,224	153,408	202,728	22,126	15,573	160,439	224,769
Kamouraska	119	8,053	110,144	147,210	14,199	14,197	116,621	171,258
L'Assomption	120	44,226	816,659	951,918	109,349	65,081	840,501	1,011,076
L'Islet	121	6,161	74,335	105,053	9,457	11,904	79,983	125,299
Labelle	122	10,261	132,659	181,524	17,800	18,568	141,446	209,117
Lac-Saint-Jean Est	123	15,481	245,493	306,099	31,010	26,025	258,173	341,120
Lac-Saint-Jean Ouest	124	18,724	263,070	343,775	33,797	32,714	278,850	387,333
Laprairie	125	42,979	856,838	991,391	120,184	60,355	881,295	1,044,070
Lévis	126	38,796	696,128	843,144	96,258	56,744	717,368	903,122
Lévis	127	7,573	126,389	164,060	19,015	11,164	130,660	178,015
Lotbinière	128	9,369	121,650	170,059	16,594	16,823	129,034	199,658
Maskinongé	129	6,909	78,225	112,115	10,398	11,748	82,989	131,179
Matane	130	9,014	118,021	161,192	16,024	15,986	124,924	183,909
Matapédia	131	6,482	75,484	107,070	9,751	12,247	81,548	126,729
Mégantic	132	19,365	287,676	376,305	38,454	32,290	301,312	424,928
Thetford Mines	133	8,829	143,194	186,327	20,244	14,413	149,080	206,719
Missisquoi	134	12,783	174,603	237,187	23,894	20,349	182,909	267,138
Montcalm	135	9,394	128,466	170,980	16,904	16,437	135,618	196,348
Montmagny	136	8,232	107,561	147,681	14,220	14,308	113,313	169,556
Montmagny	137	4,459	62,802	84,886	8,694	7,073	65,556	94,443
Montmorency 1	138	9,116	145,514	179,968	19,112	14,129	150,652	196,139
Montmorency 2	139	2,238	37,276	49,861	5,741	3,563	38,595	54,830
Napierville	140	5,198	69,931	92,314	9,231	8,144	73,556	103,454
Nicolet	141	10,105	145,041	194,265	19,748	17,237	152,613	224,523
Papineau	142	12,823	191,350	244,675	25,485	21,130	200,296	273,367
Pontiac	143	5,349	74,981	99,009	9,832	9,753	79,488	113,561
Portneuf	144	23,041	352,486	443,602	44,555	37,119	366,448	491,302
Québec	145	187,512	3,315,356	4,187,847	493,291	271,678	3,430,626	4,489,735
Québec	146	74,070	1,192,192	1,581,311	179,925	109,012	1,236,657	1,719,285
Richelieu	147	19,262	330,836	410,304	45,437	30,412	342,371	446,138
Sorel	148	7,568	129,610	161,417	18,053	11,902	134,130	175,947
Richmond	149	14,180	202,692	265,861	26,385	22,793	212,147	298,579
Rimouski	150	24,174	382,483	481,484	52,622	38,678	400,428	533,871
Rimouski	151	11,770	202,717	253,330	29,280	17,631	211,035	276,004
Rivière-du-Loup	152	13,021	185,200	247,963	25,165	22,111	196,720	283,445
Rivière-du-Loup	153	6,091	97,169	126,885	13,841	9,523	102,705	140,647
Rouville	154	16,636	281,723	358,757	41,593	24,612	291,720	388,774
Saguenay	155	37,201	708,972	827,575	98,360	58,997	732,258	884,047
Sept-Iles	156	10,896	210,678	246,658	29,428	16,198	216,972	261,220
Saint Hyacinthe	157	22,636	331,951	442,365	47,048	34,034	347,969	490,957
Saint Hyacinthe	158	16,603	243,959	327,232	35,187	24,579	255,977	363,205
Saint-Jean	159	20,923	327,120	413,210	44,303	31,467	340,697	451,122
Saint-Jean-sur-Richelieu	160	14,749	227,913	290,023	31,150	22,048	237,579	316,249
Saint Maurice	161	39,385	635,544	825,733	90,655	61,869	660,971	906,849
Shawinigan	162	8,367	123,459	168,585	16,743	13,688	128,679	187,767
Trois-Rivières	163	22,966	390,407	497,553	57,047	35,126	405,336	541,722
Shefford	164	27,425	385,497	503,271	51,415	42,619	402,154	559,624
Granby	165	18,734	272,509	349,580	36,552	28,131	283,319	383,672
Sherbrooke	166	44,631	698,775	891,966	96,250	66,704	728,922	975,785
Sherbrooke	167	33,371	513,687	666,353	72,233	50,244	536,981	732,774
Soulanges	168	5,891	89,954	114,459	12,022	9,417	93,695	127,083
Stanstead	169	14,134	182,965	252,997	24,574	22,357	192,813	285,804
Magog	170	6,907	95,820	124,024	12,420	10,603	100,702	137,219
Témiscamingue	171	18,738	311,358	386,239	43,095	30,004	324,948	424,868
Noranda	172	3,924	73,122	90,204	11,020	5,770	75,596	96,638
Rouyn	173	7,071	119,942	147,286	16,714	10,764	125,180	160,330
Témiscouata	174	5,508	66,808	93,187	8,236	10,697	71,917	109,883
Terrebonne	175	73,838	1,236,073	1,528,862	172,325	111,112	1,283,077	1,650,379
Saint-Jérôme	176	11,778	175,448	224,448	23,757	18,001	182,505	245,882
Territoire du Nouveau-Québec	177	11,260	244,722	272,234	34,297	18,095	251,965	287,233
Vaudreuil	178	20,753	382,668	464,759	54,844	29,886	394,327	497,380
Verchères	179	25,195	490,629	580,434	69,284	36,606	504,430	614,632
Wolfe	180	4,456	52,374	74,886	6,751	8,244	56,043	89,309
Yamaska	181	4,231	49,790	74,300	6,974	7,756	52,904	89,204
Total, Quebec—Québec	182	2,518,063	41,339,445	52,876,396	5,994,781	3,782,167	42,924,291	57,425,539

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS / *NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU*											POSTE / *ITEM*
Under / *Moins de* $2,500	$2,500 to-à $5,000	$5,000 to-à $7,500	$7,500 to-à $10,000	$10,000 to-à $12,500	$12,500 to-à $15,000	$15,000 to-à $20,000	$20,000 to-à $25,000	$25,000 to-à $30,000	$30,000 to-à $40,000	$40,000 and over / *et plus*	
5,902	3,298	3,880	3,771	3,282	2,801	4,891	3,346	2,175	2,085	1,094	117
2,257	1,395	1,643	1,605	1,389	1,221	2,138	1,462	952	913	598	118
2,908	1,307	1,477	1,444	1,264	1,192	2,047	1,002	579	657	320	119
11,562	4,721	5,284	5,047	4,682	4,458	8,201	6,560	5,710	6,148	2,708	120
2,843	1,261	1,355	1,310	1,126	903	1,461	706	405	363	171	121
4,121	1,973	2,099	1,989	1,733	1,413	2,159	1,210	801	707	363	122
5,439	2,480	2,552	2,314	2,090	1,736	2,930	2,248	1,851	1,721	664	123
7,671	3,006	3,258	3,012	2,887	2,455	3,940	2,575	1,699	1,554	657	124
9,240	4,202	4,599	4,508	4,243	4,141	7,530	6,392	5,373	6,021	4,106	125
9,066	4,227	4,661	4,540	4,158	4,255	7,754	5,916	4,649	4,678	2,840	126
1,510	999	1,075	973	899	903	1,504	1,104	840	743	614	127
3,453	1,670	1,855	1,802	1,579	1,354	2,166	1,140	745	660	399	128
1,955	1,259	1,564	1,593	1,311	1,042	1,369	661	438	369	187	129
3,609	1,608	1,822	1,677	1,407	1,184	1,846	1,092	668	727	346	130
3,041	1,223	1,439	1,389	1,241	976	1,255	623	431	444	185	131
5,942	3,041	3,412	3,413	2,767	2,215	3,892	3,051	2,002	1,648	907	132
2,582	1,374	1,403	1,368	1,140	875	1,623	1,505	1,058	927	558	133
3,269	1,830	2,228	2,110	2,007	1,788	2,973	1,714	1,023	845	562	134
3,136	1,671	1,965	1,889	1,399	1,300	1,915	1,180	899	746	337	135
3,025	1,320	1,514	1,524	1,332	1,366	1,798	910	579	606	334	136
1,228	636	717	733	592	693	1,001	489	359	396	229	137
2,529	1,214	1,299	1,197	1,220	1,098	1,967	1,319	974	911	401	138
612	325	317	323	264	245	444	343	223	241	226	139
1,252	799	937	983	810	694	1,046	660	422	352	189	140
3,146	1,605	1,942	1,819	1,57[illegible]	1,348	2,037	1,293	938	983	551	141
3,986	1,990	2,166	2,108	1,790	1,585	2,525	1,899	1,440	1,183	458	142
2,160	973	1,089	929	800	762	1,153	742	515	483	147	143
7,176	3,163	3,363	3,254	3,153	2,916	5,103	3,698	2,439	1,979	875	144
39,098	22,083	23,572	22,867	20,708	20,437	38,349	26,993	19,135	20,638	17,798	145
14,992	9,092	10,330	9,981	8,999	8,670	15,879	10,567	7,276	7,413	5,813	146
5,767	2,450	2,819	2,543	2,193	1,942	3,298	3,175	2,686	2,528	1,011	147
2,167	964	1,125	1,005	837	790	1,369	1,260	1,041	949	395	148
3,905	1,972	2,542	2,545	2,089	1,624	2,639	2,072	1,768	1,172	465	149
6,926	3,571	3,905	3,754	3,262	2,923	5,129	3,144	2,170	2,350	1,544	150
2,618	1,564	1,703	1,614	1,356	1,288	2,389	1,549	1,140	1,385	1,025	151
4,299	2,051	2,456	2,281	2,030	1,755	2,637	1,511	1,154	1,248	689	152
1,537	864	943	924	809	727	1,214	740	604	701	460	153
3,726	1,840	2,277	2,286	2,067	1,840	3,180	2,475	1,703	1,822	1,396	154
12,752	4,973	4,989	4,672	3,635	3,120	5,406	5,225	5,459	6,060	2,706	155
3,060	1,298	1,210	1,157	1,037	931	1,733	1,767	1,490	1,716	799	156
4,624	2,879	3,423	3,392	3,330	3,103	4,917	3,365	1,945	1,830	1,226	157
3,024	2,177	2,515	2,477	2,454	2,244	3,571	2,447	1,358	1,341	971	158
4,679	2,814	3,209	2,944	2,699	2,645	4,352	3,157	1,988	1,933	1,047	159
3,178	2,016	2,336	2,122	1,900	1,910	3,004	2,179	1,334	1,302	767	160
10,539	5,471	6,128	5,836	5,285	4,669	7,226	5,381	4,203	4,204	2,927	161
2,411	1,314	1,421	1,353	1,196	1,042	1,519	1,233	892	817	490	162
5,611	3,123	3,379	3,170	2,900	2,615	4,224	3,059	2,399	2,666	1,980	163
6,956	3,778	4,429	4,597	4,273	3,726	5,907	3,621	2,233	1,988	1,111	164
4,221	2,477	2,915	2,989	2,782	2,454	4,047	2,417	1,536	1,455	838	165
9,805	5,689	6,749	6,432	6,099	5,705	9,520	5,922	3,953	4,000	2,830	166
7,259	4,429	5,254	4,969	4,627	4,383	7,079	4,321	2,819	2,891	2,213	167
1,669	824	899	948	766	750	1,219	931	635	536	240	168
3,573	1,951	2,428	2,549	2,331	2,316	3,257	1,559	937	873	583	169
1,667	948	1,098	1,116	1,068	1,116	1,670	742	492	423	263	170
5,515	2,776	2,861	2,776	2,317	2,015	3,370	2,841	2,275	2,236	1,022	171
850	511	496	490	406	381	631	542	512	620	331	172
1,709	1,023	1,022	973	816	720	1,258	1,068	948	823	404	173
2,760	1,112	1,197	1,159	981	817	1,192	576	364	385	154	174
18,297	9,342	10,615	10,293	9,345	8,334	13,739	9,975	8,267	8,254	4,651	175
2,779	1,685	1,922	1,898	1,725	1,489	2,324	1,562	1,036	1,024	557	176
4,449	1,472	1,215	990	852	843	1,486	1,710	1,851	2,216	1,011	177
4,277	2,271	2,536	2,395	2,275	2,258	4,010	3,094	2,525	2,572	1,673	178
6,150	2,606	2,858	2,705	2,450	2,426	4,112	3,609	3,496	4,063	2,151	179
1,741	843	1,037	996	887	691	779	561	325	266	118	180
1,543	727	967	882	809	593	918	526	358	284	149	181
587,585	316,596	361,786	351,531	320,590	294,081	497,421	355,856	263,208	260,791	172,722	182

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM / POSTE		TAXABLE RETURNS / DÉCLARATIONS IMPOSABLES				ALL RETURNS / TOUTES LES DÉCLARATIONS		
		Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, cachets, et commis. d'employé	Total Income / Revenu total	Total Tax Payable / Impôt total à payer	Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, cachets, et commis. d'employé	Total Income / Revenu total
Ontario—			$	$	$		$	$
Algoma District	183	54,493	1,044,018	1,280,172	233,354	82,183	1,081,277	1,361,020
Sault-Ste-Marie	184	35,897	650,199	824,483	145,930	53,471	673,911	877,384
Brant	185	42,849	616,381	874,502	141,552	64,086	647,134	953,164
Brantford	186	34,496	504,426	708,023	115,591	51,188	528,601	770,465
Bruce	187	24,637	406,087	555,843	94,993	40,460	428,317	611,960
Cochrane District	188	37,470	709,174	856,790	154,324	58,903	737,874	918,455
Timmins	189	18,904	355,505	432,180	79,144	29,078	369,299	462,730
Dufferin	190	12,380	209,059	271,786	47,115	18,608	218,487	293,589
Dundas	191	7,496	104,557	153,265	24,660	11,869	109,986	170,626
Durham Reg. Mun./Mun. Reg.	192	129,564	2,395,928	2,974,623	539,162	180,914	2,475,266	3,149,401
Oshawa	193	54,060	956,630	1,207,011	214,348	76,318	990,068	1,279,629
Whitby	194	17,736	352,790	428,600	81,025	24,015	363,123	450,300
Elgin	195	28,849	375,796	558,692	86,872	43,827	398,086	611,548
St. Thomas	196	15,822	221,818	315,216	49,729	23,149	232,505	341,883
Essex	197	125,449	2,011,163	2,810,555	484,833	190,710	2,107,469	3,083,936
Windsor	198	83,525	1,340,104	1,881,723	325,549	127,265	1,403,562	2,071,429
Frontenac	199	46,669	769,165	1,044,884	180,569	69,858	808,552	1,127,300
Kingston	200	38,652	644,904	883,320	154,816	57,368	678,278	950,598
Glengarry	201	6,756	98,856	138,433	23,243	11,324	104,477	154,898
Grenville	202	11,157	171,522	235,911	38,497	16,906	179,123	256,839
Grey	203	26,570	346,672	515,186	77,496	43,561	370,780	583,160
Owen Sound	204	10,553	150,420	214,551	33,391	16,320	159,152	237,535
Haldimand Norfolk Reg. Mun./Mun. Reg.	205	35,748	495,623	737,483	121,178	55,900	523,454	806,880
Nanticoke	206	6,016	90,363	128,585	21,457	9,531	95,284	140,997
Haliburton	207	3,781	41,604	67,428	9,404	6,613	45,043	78,441
Halton Reg. Mun./Mun. Reg.	208	120,659	2,527,281	3,197,939	634,423	163,953	2,609,798	3,363,157
Burlington	209	52,543	1,089,861	1,389,488	271,757	71,308	1,126,189	1,460,813
Oakville	210	36,763	818,056	1,047,517	218,650	49,476	843,502	1,098,186
Hamilton Wentworth Reg. Mun./Mun. Reg.	211	179,153	3,063,834	4,034,776	711,719	260,997	3,186,173	4,325,900
Hamilton	212	134,585	2,236,749	2,936,016	508,991	198,643	2,329,614	3,160,123
Hastings	213	43,560	671,389	900,396	145,016	67,178	704,233	981,957
Belleville	214	20,409	325,797	443,228	74,278	30,397	341,016	477,969
Huron	215	19,542	241,468	392,863	60,677	31,965	258,228	441,231
Kenora District	216	20,619	368,222	457,534	80,175	33,318	385,042	493,369
Kent	217	44,253	634,040	933,791	155,202	68,813	671,987	1,017,285
Chatham	218	20,257	311,173	438,410	74,315	30,840	328,739	475,805
Lambton	219	52,112	979,127	1,294,506	244,526	76,303	1,016,051	1,379,740
Sarnia	220	31,291	625,579	803,389	156,643	44,712	647,212	851,459
Lanark	221	20,197	288,973	403,430	64,615	30,278	302,554	442,115
Leeds	222	22,765	339,496	480,762	80,166	34,496	355,584	524,922
Brockville	223	12,186	192,892	267,723	46,477	17,762	200,974	288,204
Lennox and Addington	224	14,108	214,444	283,958	44,715	22,770	225,642	313,247
Manitoulin District	225	2,745	33,771	50,192	7,340	5,724	36,942	60,077
Middlesex	226	142,002	2,280,479	3,143,142	544,657	203,706	2,383,483	3,372,451
London	227	118,894	1,957,061	2,650,016	463,889	168,447	2,041,671	2,836,504
Metropolitan Toronto Métropolitain	228	1,090,380	18,996,749	26,138,268	4,928,987	1,490,174	19,732,917	27,733,999
East York	229	1,046	18,264	21,465	3,726	1,357	18,752	22,532
Etobicoke	230	85,653	1,618,148	2,147,970	418,168	111,882	1,670,720	2,257,702
North York	231	204,740	3,699,666	5,268,454	1,022,943	276,276	3,848,421	5,573,768
Scarborough	232	211,987	3,946,806	4,720,170	851,397	282,046	4,079,818	4,981,716
Toronto	233	536,500	8,857,871	12,864,278	2,434,309	751,474	9,227,507	13,717,264
York	234	50,454	855,993	1,115,931	198,443	67,139	887,699	1,181,017
Muskoka District	235	14,885	189,095	291,545	44,375	24,339	202,185	328,073
Niagara Reg. Mun./Mun. Reg.	236	152,379	2,503,141	3,395,142	581,121	233,127	2,623,560	3,695,390
Niagara Falls	237	29,411	463,108	626,041	105,244	46,032	490,404	689,421
Port Colborne	238	8,111	124,398	171,706	28,275	12,624	130,504	188,327
St. Catharines	239	52,302	893,545	1,203,214	211,569	78,563	932,665	1,296,869
Thorold	240	5,573	95,743	119,941	20,291	8,333	99,769	129,444
Welland	241	19,437	312,284	413,575	69,484	29,738	325,987	449,297
Nipissing District	242	29,332	476,306	618,558	102,931	48,238	502,103	678,634
North Bay	243	21,434	359,239	466,235	79,201	33,414	377,392	505,879
Northumberland	244	23,749	340,508	490,904	78,113	36,913	357,774	540,805
Ottawa-Carleton Reg. Mun./Mun. Reg.	245	281,537	5,474,271	7,196,266	1,363,013	376,252	5,646,516	7,554,350
Kanata	246	9,475	235,636	268,964	54,605	12,246	240,567	277,999
Nepean	247	29,655	633,709	764,163	146,626	39,662	655,059	799,755
Ottawa	248	185,791	3,458,852	4,794,158	908,371	248,292	3,572,543	5,042,684
Vanier	249	8,246	127,852	155,355	24,823	11,608	133,032	166,493
Oxford	250	35,918	486,273	723,925	114,844	54,199	513,004	792,657
Woodstock	251	14,120	204,776	286,826	46,147	20,655	213,715	311,056
Parry Sound District	252	11,633	152,918	220,226	32,945	20,763	164,605	253,432
Peel Reg. Mun./Mun. Reg.	253	247,657	4,978,540	5,911,190	1,133,529	323,681	5,130,600	6,182,012
Brampton	254	76,855	1,501,447	1,714,295	315,211	100,558	1,548,122	1,792,817
Mississauga	255	158,982	3,232,176	3,875,035	754,439	206,986	3,329,607	4,048,926
Perth	256	27,621	355,780	549,302	87,009	41,893	376,951	605,900

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS / NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											ITEM / POSTE
Under / Moins de $2,500	$2,500 to-á $5,000	$5,000 to-á $7,500	$7,500 to-á $10,000	$10,000 to-á $12,500	$12,500 to-á $15,000	$15,000 to-á $20,000	$20,000 to-á $25,000	$25,000 to-á $30,000	$30,000 to-á $40,000	$40,000 and over / et plus	
14,911	6,785	6,450	5,696	5,016	4,690	8,657	7,260	8,099	10,659	3,960	183
9,307	4,358	4,112	3,685	3,447	3,243	6,205	5,065	5,506	6,484	2,059	184
9,238	5,642	5,876	6,206	5,801	5,115	9,192	6,927	4,224	3,691	2,174	185
7,214	4,531	4,603	4,881	4,588	4,130	7,562	5,547	3,429	2,961	1,742	186
7,048	3,650	4,289	3,801	3,200	2,658	4,262	2,840	2,257	4,087	2,368	187
11,826	5,212	4,778	4,050	3,555	3,200	5,876	5,991	6,098	6,019	2,298	188
5,354	2,566	2,511	2,079	1,869	1,606	2,873	2,883	3,284	2,956	1,097	189
2,702	1,555	1,839	1,598	1,466	1,368	2,292	1,980	1,489	1,512	807	190
1,817	1,040	1,228	1,169	1,128	1,043	1,548	1,098	721	656	421	191
24,604	13,270	13,875	13,161	13,029	12,922	22,032	21,064	18,599	18,602	9,756	192
10,988	5,735	5,795	5,455	5,499	5,373	9,367	9,515	8,377	7,048	3,166	193
2,989	1,689	1,693	1,624	1,650	1,629	2,984	2,708	2,363	2,913	1,773	194
6,385	3,816	4,413	4,351	4,172	3,673	6,348	4,725	2,508	2,207	1,229	195
3,226	1,837	2,037	2,108	2,144	1,910	3,682	2,747	1,474	1,294	690	196
28,769	16,915	17,307	15,700	14,232	12,932	23,377	20,599	15,393	16,159	9,327	197
19,312	11,291	11,284	10,332	9,408	8,610	15,990	13,922	10,238	10,415	6,463	198
10,245	6,600	6,720	6,007	5,153	4,935	8,568	7,086	5,610	5,161	3,773	199
8,150	5,479	5,503	4,856	4,178	4,040	6,981	5,713	4,638	4,410	3,420	200
1,999	1,112	1,283	1,206	1,083	854	1,253	896	554	637	447	201
2,495	1,542	1,555	1,521	1,437	1,400	2,222	1,749	1,252	1,096	637	202
6,693	4,190	4,992	4,778	4,253	3,977	5,529	3,308	2,232	2,159	1,450	203
2,371	1,482	1,644	1,586	1,509	1,419	2,200	1,494	1,046	942	627	204
8,842	5,164	5,976	5,738	4,911	3,878	6,607	4,853	3,690	4,127	2,114	205
1,549	889	986	960	789	616	1,091	832	631	818	370	206
1,131	712	871	790	684	540	762	435	259	277	152	207
18,242	12,709	13,142	11,725	11,321	11,266	19,350	16,268	14,095	18,161	17,674	208
7,882	5,488	5,710	4,967	4,788	4,749	8,156	7,084	6,412	8,513	7,559	209
5,056	3,940	3,976	3,564	3,403	3,388	5,755	4,591	3,895	5,093	6,815	210
37,214	21,254	22,503	22,035	20,104	18,056	31,860	27,898	24,679	23,909	11,485	211
29,636	16,394	17,289	17,078	15,492	13,895	24,682	21,532	18,764	16,867	7,014	212
10,961	6,069	6,436	5,992	5,681	4,976	8,252	7,334	4,770	4,165	2,542	213
4,532	2,680	2,830	2,580	2,412	2,151	3,923	3,378	2,242	2,137	1,532	214
4,965	2,923	3,594	3,386	3,175	2,606	4,054	2,645	1,777	1,679	1,161	215
7,259	2,923	2,767	2,425	2,083	1,813	3,335	3,286	2,883	3,162	1,382	216
10,838	6,539	6,643	6,564	5,604	4,822	8,467	7,005	5,244	4,578	2,509	217
4,637	2,959	2,885	2,813	2,409	2,075	3,716	3,166	2,629	2,302	1,249	218
10,828	6,423	6,641	5,998	5,636	4,662	8,033	6,787	6,361	8,940	5,994	219
5,948	3,834	3,808	3,288	3,057	2,569	4,638	4,050	3,924	5,579	4,017	220
4,058	2,819	2,938	3,034	3,003	2,737	4,240	2,583	1,770	1,904	1,192	221
5,031	3,072	3,302	3,160	2,810	2,616	4,864	3,620	2,513	2,165	1,343	222
2,489	1,460	1,507	1,551	1,347	1,282	2,610	2,024	1,385	1,261	846	223
4,111	2,180	2,237	2,044	1,877	1,593	2,683	2,318	1,727	1,383	617	224
1,453	736	655	621	473	361	536	330	211	243	105	225
25,742	17,427	18,310	17,487	17,011	16,371	28,473	22,236	15,188	14,771	10,690	226
20,596	14,356	14,764	14,081	13,782	13,576	23,852	18,856	12,973	12,563	9,048	227
165,378	112,666	126,265	126,413	125,723	125,634	220,715	160,053	112,482	112,545	102,300	228
140	83	99	109	121	139	227	189	108	96	46	229
9,697	8,028	8,422	8,566	8,880	9,079	16,803	12,871	9,831	10,426	9,279	230
26,872	20,982	23,346	22,528	22,485	22,880	40,432	29,546	20,945	21,920	24,340	231
28,711	20,974	21,830	21,687	22,463	24,547	43,782	32,229	24,163	25,571	16,089	232
93,437	57,696	67,093	67,727	65,895	62,920	109,179	77,230	52,044	49,379	48,874	233
6,521	4,903	5,475	5,796	5,879	6,069	10,292	7,988	5,391	5,153	3,672	234
3,814	2,614	2,818	2,566	2,263	1,894	3,170	1,844	1,130	1,383	843	235
35,631	21,712	21,991	20,166	17,981	15,516	26,273	22,962	19,556	20,472	10,867	236
7,071	4,822	4,808	4,263	3,530	3,053	5,024	4,455	3,529	3,692	1,785	237
1,989	1,190	1,170	1,116	1,056	817	1,602	1,298	998	968	420	238
11,819	7,145	7,072	6,488	5,873	5,241	8,785	7,563	6,843	7,508	4,221	239
1,256	739	780	685	608	512	896	903	898	801	255	240
4,804	2,701	2,593	2,520	2,410	2,055	3,576	3,024	2,663	2,392	1,000	241
9,466	4,882	4,567	4,056	3,645	3,153	5,592	4,577	3,228	3,115	1,957	242
5,748	3,247	3,061	2,846	2,511	2,151	3,949	3,381	2,495	2,440	1,585	243
5,642	3,361	3,748	3,534	3,165	2,704	4,577	4,001	2,590	2,289	1,302	244
39,644	28,049	28,884	26,504	25,430	25,237	50,614	41,385	31,152	39,441	39,912	245
1,404	796	722	578	599	690	1,358	1,269	1,176	1,771	1,883	246
4,097	3,461	2,965	2,516	2,361	2,554	5,178	4,215	3,285	4,455	4,575	247
25,002	18,406	19,593	18,205	17,527	17,006	33,450	27,186	20,091	24,643	27,183	248
1,516	937	1,061	1,100	979	996	2,045	1,383	787	550	254	249
7,670	4,603	5,428	5,326	5,116	4,401	7,482	5,746	3,532	3,029	1,866	250
2,830	1,672	1,838	2,015	1,870	1,625	3,024	2,442	1,427	1,190	722	251
3,974	2,345	2,462	2,205	1,864	1,512	2,307	1,612	973	1,021	488	252
33,553	22,621	23,659	22,828	24,446	25,523	46,209	38,642	30,251	32,337	23,612	253
10,946	7,001	7,269	6,948	7,491	8,040	14,547	12,827	10,151	10,170	5,168	254
20,810	14,395	15,151	14,715	15,797	16,394	29,757	24,185	18,815	20,342	16,625	255
5,386	3,583	4,441	4,335	4,248	3,964	6,145	3,872	2,289	2,101	1,529	256

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1982 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	TAXABLE RETURNS / DÉCLARATIONS IMPOSABLES				ALL RETURNS / TOUTES LES DÉCLARATIONS		
		Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traite. et comm. d'emploi	Total Income / Revenu total	Total Tax Payable / Impôt total à payer	Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traite. et comm. d'emploi	Total Income / Revenu total
Ontario—(Concluded)—(Fin)								
			$	$	$		$	$
Stratford	257	13,439	191,499	269,016	43,763	19,349	200,288	292,500
Peterborough	258	41,870	615,348	867,530	139,866	64,364	648,405	951,816
Peterborough	259	31,146	471,310	656,403	107,712	46,678	495,598	714,509
Prescott	260	10,732	162,104	222,103	37,343	18,205	170,279	246,502
Prince Edward	261	8,024	104,379	160,376	24,568	12,655	110,932	177,655
Rainy River District	262	8,445	138,666	184,847	30,772	13,604	145,602	202,879
Renfrew	263	34,580	535,512	702,455	111,914	54,586	561,459	768,981
Pembroke	264	9,696	145,015	194,341	30,356	15,261	152,445	212,687
Russell	265	9,309	154,597	187,674	31,075	13,828	160,402	202,329
Simcoe	266	94,025	1,408,901	1,927,562	316,513	142,792	1,477,239	2,109,476
Barrie	267	22,066	358,749	479,096	82,018	32,506	375,495	518,166
Orillia	268	12,965	180,699	260,602	40,879	19,938	190,239	287,409
Stormont	269	24,200	382,63b	493,253	82,087	39,722	402,763	546,028
Cornwall	270	19,283	306,715	392,938	65,865	31,386	322,805	434,130
Sudbury District	271	8,092	136,545	172,690	29,091	14,142	143,471	189,149
Sudbury Reg. Mun./Mun. Reg.	272	62,450	1,035,580	1,368,830	230,343	96,745	1,083,053	1,475,813
Sudbury	273	38,238	617,162	849,336	145,684	58,581	648,498	920,221
Thunder Bay District	274	67,286	1,251,469	1,579,654	289,790	96,624	1,295,228	1,680,091
Thunder Bay	275	54,196	992,119	1,270,107	232,370	76,921	1,027,035	1,351,898
Timiskaming District	276	14,507	236,354	305,761	51,087	24,723	249,415	337,036
Victoria	277	18,584	235,340	364,504	55,479	29,923	249,718	409,800
Waterloo Reg. Mun./Mun. Reg.	278	141,784	2,297,884	3,034,151	512,065	201,393	2,397,829	3,266,004
Cambridge	279	35,618	553,728	714,319	118,136	50,777	576,786	771,198
Kitchener	280	66,919	1,079,599	1,392,539	232,473	94,386	1,125,521	1,494,704
Waterloo	281	24,465	440,026	595,511	108,303	34,215	459,083	637,305
Wellington	282	55,787	889,151	1,208,664	204,829	82,495	931,675	1,313,146
Guelph	283	35,474	587,317	782,491	135,151	50,593	612,967	840,106
York Reg. Mun./Mun. Reg.	284	129,974	2,625,552	3,489,471	688,962	175,505	2,715,516	3,678,417
Total, Ontario	285	3,920,323	67,601,732	90,453,692	16,333,132	5,626,108	70,364,243	96,797,041
Manitoba—								
Division 1	286	5,426	90,749	114,000	19,191	10,767	96,382	132,364
Division 2	287	11,833	164,405	226,425	34,053	22,037	177,451	264,978
Division 3	288	11,938	135,275	230,206	33,920	23,458	150,151	275,713
Division 4	289	3,344	25,291	64,037	9,190	6,908	29,158	78,558
Division 5	290	5,428	47,658	105,932	15,558	10,830	54,205	128,947
Division 6	291	3,276	32,482	64,951	10,138	7,153	37,216	80,778
Division 7	292	24,305	325,263	486,829	78,209	41,454	346,517	559,988
Brandon	293	18,646	254,004	377,635	61,712	31,625	269,976	433,118
Division 8	294	3,632	33,198	66,187	9,287	8,208	38,168	83,748
Division 9	295	9,046	125,199	177,928	28,942	15,184	133,356	201,852
Portage-la-Prairie	296	7,060	102,429	140,562	23,311	11,373	108,273	158,027
Division 10	297	1,885	24,363	40,241	6,724	3,056	25,969	44,629
Division 11	298	273,429	4,511,738	5,873,281	1,051,549	415,714	4,715,967	6,434,910
Winnipeg	299	273,429	4,511,738	5,873,281	1,051,549	415,714	4,715,967	6,434,910
Division 12	300	5,237	84,868	108,740	18,262	9,172	89,089	123,211
Division 13	301	7,756	124,838	159,746	27,570	12,932	131,029	179,633
Division 14	302	4,725	70,214	95,537	15,734	8,123	74,327	108,467
Division 15	303	7,641	76,913	144,097	21,414	16,725	86,832	181,490
Division 16	304	3,080	32,012	54,856	7,767	7,447	37,165	72,134
Division 17	305	8,058	97,935	152,524	22,799	19,109	108,818	193,373
Division 18	306	6,032	75,581	109,859	16,654	15,191	84,533	140,512
Division 19	307	686	9,353	11,454	1,748	2,884	11,129	16,545
Division 20	308	3,625	40,224	67,827	9,866	8,878	46,266	88,029
Division 21	309	9,313	173,244	210,072	38,833	14,743	179,716	227,361
Flin Flon	310	3,860	71,463	89,815	16,700	5,550	73,451	96,288
Division 22	311	6,990	145,829	162,985	31,667	13,327	152,281	178,018
Division 23	312	2,882	63,173	70,563	13,786	4,818	65,228	75,041
Total, Manitoba	313	419,567	6,509,805	8,798,278	1,522,861	698,118	6,870,951	9,870,279

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS / *NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU*											
Under / *Moins de* $2,500	$2,500 to-à $5,000	$5,000 to-à $7,500	$7,500 to-à $10,000	$10,000 to-à $12,500	$12,500 to-à $15,000	$15,000 to-à $20,000	$20,000 to-à $25,000	$25,000 to-à $30,000	$30,000 to-à $40,000	$40,000 and over / *et plus*	POSTE / ITEM
2,258	1,619	1,799	1,799	1,789	1,963	3,305	1,970	1,115	1,017	715	257
9,532	6,011	6,497	5,908	5,719	4,813	8,025	6,843	4,559	3,917	2,540	258
6,569	4,327	4,500	4,120	4,095	3,507	5,955	5,139	3,459	2,947	2,060	259
3,646	1,778	2,067	1,882	1,460	1,195	1,881	1,553	1,069	987	687	260
1,936	1,235	1,385	1,304	1,175	1,013	1,694	1,088	678	706	441	261
2,423	1,278	1,357	1,154	975	865	1,453	1,184	1,035	1,274	606	262
9,585	5,014	4,975	4,820	4,879	4,365	7,017	5,279	3,564	3,161	1,927	263
2,709	1,426	1,340	1,346	1,361	1,238	2,034	1,455	1,042	856	454	264
2,187	1,057	1,250	1,134	1,141	1,117	2,038	1,635	944	931	394	265
20,425	12,943	14,359	14,027	12,712	11,823	19,278	13,512	9,181	8,995	5,537	266
4,275	2,927	3,248	3,016	2,734	2,484	4,140	3,069	2,302	2,560	1,751	267
2,944	1,889	1,930	1,912	1,883	1,599	3,075	1,888	1,093	994	731	268
7,271	3,999	4,013	3,854	3,099	2,809	4,839	3,497	2,658	2,343	1,340	269
5,709	3,159	3,120	3,072	2,462	2,205	3,860	2,770	2,122	1,825	1,082	270
3,444	1,383	1,248	1,128	856	739	1,430	1,252	1,050	1,160	452	271
18,092	8,207	7,776	7,036	6,464	5,787	13,462	11,370	7,253	7,315	3,983	272
9,751	5,246	5,031	4,603	4,220	3,726	8,035	6,598	4,175	4,348	2,848	273
13,754	7,987	8,011	7,510	6,690	5,837	10,749	9,951	9,444	11,269	5,422	274
10,088	6,367	6,495	6,191	5,595	4,886	8,962	8,014	7,229	8,633	4,461	275
5,292	2,414	2,409	2,149	1,818	1,521	2,661	2,208	1,906	1,556	789	276
4,493	2,824	3,330	3,300	2,864	2,392	3,707	2,743	1,779	1,570	921	277
24,445	16,360	18,371	18,592	18,838	17,430	27,285	22,598	14,374	13,372	9,728	278
6,454	4,141	4,653	4,589	5,133	4,479	7,118	5,657	3,481	2,875	1,797	279
11,492	7,631	8,590	8,682	8,799	8,460	12,837	11,082	6,843	6,149	3,821	280
3,696	2,788	3,059	2,926	2,925	2,731	4,417	3,569	2,494	2,763	2,847	281
10,841	6,976	8,007	7,848	7,014	6,587	11,187	8,572	5,796	5,688	3,979	282
6,158	4,306	4,537	4,529	4,130	4,086	7,173	5,613	3,788	3,636	2,637	283
18,397	13,209	14,308	13,046	12,532	12,651	22,416	17,762	14,566	18,435	18,183	284
745,328	461,390	494,246	472,868	450,015	425,546	744,878	588,862	441,242	462,521	339,212	285
2,286	1,695	1,095	908	716	583	877	910	659	715	323	286
4,053	3,024	2,575	2,084	1,898	1,621	2,493	1,676	1,060	1,044	509	287
4,072	3,389	2,963	2,441	2,129	1,775	2,515	1,507	962	1,009	696	288
1,225	908	1,051	765	689	529	655	369	233	272	212	289
1,642	1,447	1,666	1,198	1,045	837	1,136	649	377	496	337	290
1,452	1,012	939	792	666	492	621	413	251	302	213	291
6,391	4,511	4,821	3,858	3,783	3,517	4,935	3,599	2,363	2,358	1,318	292
4,893	3,338	3,664	2,977	2,803	2,717	3,818	2,656	1,799	1,907	1,053	293
1,519	1,330	1,224	906	760	618	738	425	249	270	169	294
2,304	1,773	1,718	1,501	1,301	1,253	1,919	1,312	868	794	441	295
1,556	1,331	1,236	1,110	941	974	1,543	1,002	694	640	346	296
482	308	339	287	239	214	336	312	200	201	138	297
52,882	45,250	41,366	37,043	34,843	32,943	53,537	41,131	28,853	28,649	19,217	298
52,882	45,250	41,366	37,043	34,843	32,943	53,537	41,131	28,853	28,649	19,217	299
1,494	1,233	1,007	737	686	652	968	867	680	616	232	300
1,833	1,753	1,420	1,112	995	958	1,571	1,217	848	847	378	301
1,288	1,008	917	764	619	585	1,002	717	476	518	229	302
2,897	2,856	2,432	1,780	1,458	1,177	1,594	898	575	673	385	303
1,550	1,375	1,099	754	632	485	588	369	223	256	116	304
4,191	3,585	2,482	1,736	1,491	1,149	1,575	1,026	733	762	379	305
4,022	2,687	1,932	1,477	1,079	845	1,103	803	472	527	244	306
1,375	542	268	173	114	86	114	83	51	55	23	307
1,898	1,691	1,223	838	699	572	739	472	265	311	170	308
2,704	1,482	1,227	986	885	825	1,513	1,733	1,409	1,395	584	309
733	454	442	373	344	331	574	818	674	548	259	310
4,078	1,519	801	708	558	549	940	1,184	1,213	1,305	472	311
1,215	490	274	256	227	238	378	425	479	545	291	312
106,853	84,868	74,839	63,104	57,512	52,503	81,847	62,097	43,499	43,920	27,076	313

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1982 TAXATION YEAR (All money figures in thousands of dollars)

	POSTE / ITEM	TAXABLE RETURNS / DÉCLARATIONS IMPOSABLES				ALL RETURNS / TOUTES LES DÉCLARATIONS		
		Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traits. et comm. d'emploi	Total Income / Revenu total	Total Tax Payable / Impôt total à payer	Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traits. et comm. d'emploi	Total Income / Revenu total
Saskatchewan—			$	$	$		$	$
Division 1	314	12,131	150,945	286,883	50,003	18,791	159,613	312,981
Division 2	315	10,950	114,525	255,169	44,545	16,251	121,694	276,108
Weyburn	316	5,048	69,037	116,589	21,533	6,983	72,285	124,311
Division 3	317	8,015	70,040	197,546	35,129	12,119	75,489	213,155
Division 4	318	5,581	46,321	131,036	22,767	8,311	50,129	141,995
Division 5	319	14,056	169,809	293,972	45,539	23,509	181,720	331,091
Division 6	320	94,169	1,610,598	2,199,248	402,939	127,556	1,669,497	2,326,263
Regina	321	81,250	1,463,207	1,911,480	354,725	107,438	1,512,727	2,011,478
Division 7	322	21,825	285,188	480,028	81,037	32,358	300,874	520,487
Moose Jaw	323	16,576	244,808	359,457	61,628	23,820	256,130	386,837
Division 8	324	16,086	176,257	397,415	71,090	22,625	186,667	424,847
Swift Current	325	8,010	112,447	192,967	34,677	11,072	118,040	205,941
Division 9	326	14,897	180,375	295,350	45,169	25,002	192,882	335,236
Yorkton	327	7,415	108,388	157,628	26,062	10,616	113,445	170,603
Division 10	328	7,398	69,242	147,538	21,241	12,904	75,628	169,430
Division 11	329	87,607	1,480,065	2,020,544	365,288	122,966	1,542,984	2,153,941
Saskatoon	330	75,194	1,329,747	1,738,949	319,304	103,673	1,383,654	1,847,060
Division 12	331	8,874	95,831	201,128	33,336	13,667	102,138	218,855
Division 13	332	10,859	111,779	265,730	47,113	15,889	119,278	284,029
Division 14	333	16,260	191,245	334,448	51,824	27,183	205,698	376,022
Division 15	334	28,144	392,318	599,132	98,323	45,307	416,885	661,947
Prince Albert	335	15,060	251,157	327,309	56,893	22,296	263,511	354,120
Division 16	336	13,920	168,868	292,325	46,268	23,010	181,641	328,495
North Battleford	337	7,995	108,888	176,506	29,455	11,505	115,251	193,134
Division 17	338	10,141	133,703	207,674	33,893	17,280	143,009	230,893
Division 18	339	4,741	85,513	98,119	16,378	9,221	90,970	108,376
Total, Saskatchewan	340	385,654	5,532,622	8,703,285	1,511,885	573,949	5,816,795	9,414,151
Alberta—								
Division 1	341	24,456	384,099	583,048	99,712	34,176	400,847	619,405
Medicine Hat	342	19,345	319,985	457,473	78,745	26,813	333,415	487,221
Division 2	343	49,651	773,760	1,159,695	190,399	69,441	809,672	1,233,754
Lethbridge	344	28,378	477,921	669,819	113,674	38,516	498,186	709,574
Division 3	345	11,833	155,163	262,293	40,556	18,843	165,866	289,706
Division 4	346	5,200	55,499	124,663	20,977	7,509	58,586	134,459
Division 5	347	15,298	189,029	369,955	61,645	22,563	201,306	398,273
Division 6	348	355,375	7,475,620	9,647,361	1,889,136	455,557	7,707,520	10,058,126
Ca'gary	349	325,529	6,942,169	8,866,687	1,741,341	413,969	7,151,675	9,230,273
Division 7	350	15,599	205,181	362,157	59,790	23,348	217,114	390,836
Division 8	351	53,466	897,284	1,222,615	205,916	76,773	941,655	1,315,459
Red Deer	352	25,755	478,558	604,351	106,615	34,257	497,886	638,558
Division 9	353	11,376	202,360	253,459	43,113	14,955	209,497	266,528
Division 10	354	32,451	477,216	736,833	119,941	48,008	502,578	797,359
Division 11	355	379,088	7,684,030	9,504,500	1,753,659	496,512	7,929,124	9,953,313
Edmonton	356	285,307	5,634,089	7,048,766	1,294,394	369,980	5,817,125	7,378,137
Division 12	357	32,508	761,991	853,095	169,335	47,391	788,675	898,696
Division 13	358	19,674	315,590	431,368	69,674	31,664	335,082	475,405
Division 14	359	11,018	234,864	274,528	50,967	15,946	243,872	290,898
Division 15	360	44,591	813,214	1,014,194	170,510	69,607	861,309	1,096,204
Total, Alberta	361	1,061,584	20,624,901	26,799,766	4,945,330	1,432,293	21,372,704	28,218,421
British Columbia—Colombie-Britannique								
Alberni—Clayoquot Reg. Dist/Dist. Reg.	362	11,966	210,718	278,014	47,751	17,790	216,978	295,558
Port Alberni	363	10,563	187,736	247,924	42,636	15,639	192,922	263,155
Bulkley-Nechako Reg. Dist/Dist. Reg.	364	13,746	257,071	319,874	55,775	21,237	267,346	342,018
Capital Reg. Dist./Dist. Reg.	365	124,292	1,878,322	2,916,705	494,392	170,972	1,952,517	3,124,019
Victoria	366	106,669	1,620,480	2,509,181	426,498	145,386	1,685,058	2,680,998
Cariboo Reg. Dist./Dist. Reg.	367	21,321	391,365	485,365	84,121	33,892	408,447	522,702
Central Coast Reg. Dist./Dist Reg.	368	850	13,166	17,263	2,782	1,572	13,814	19,583
Central Fraser Valley Reg. Dist./Dist. Reg.	369	47,598	839,427	1,119,377	195,280	70,236	876,256	1,209,200
Central Kootenay Reg. Dist./Dist. Reg.	370	19,094	308,753	422,938	70,234	29,832	321,995	462,827
Central Okanagan Reg. Dist/Dist. Reg.	371	36,443	521,132	810,700	135,750	54,963	549,404	893,296
Kelowna	372	31,624	451,958	705,405	118,529	47,506	476,610	777,026

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS
NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU

Under *Moins de* $2,500	$2,500 to-à $5,000	$5,000 to-à $7,500	$7,500 to-à $10,000	$10,000 to-à $12,500	$12,500 to-à $15,000	$15,000 to-à $20,000	$20,000 to-à $25,000	$25,000 to-à $30,000	$30,000 to-à $40,000	$40,000 and over *et plus*	*POSTE* ▼
2,831	1,430	1,959	1,833	1,601	1,325	2,104	1,553	1,265	1,574	1,316	314
2,136	1,206	1,682	1,528	1,466	1,186	2,178	1,478	1,003	1,203	1,185	315
738	520	656	611	618	510	1,086	755	468	571	440	316
1,705	878	1,284	1,192	1,024	939	1,355	981	682	955	1,124	317
1,027	641	936	915	783	612	992	663	446	593	703	318
3,998	2,011	2,753	2,390	2,123	1,666	2,496	2,010	1,487	1,598	977	319
14,260	8,894	10,399	9,969	9,695	9,951	18,899	14,490	10,208	11,733	9,058	320
11,031	7,375	8,359	8,119	7,964	8,390	16,363	12,630	8,988	10,310	7,909	321
4,318	2,547	3,269	3,054	2,746	2,404	4,300	3,262	2,260	2,376	1,822	322
2,973	1,879	2,246	2,192	1,936	1,790	3,368	2,594	1,791	1,871	1,180	323
2,626	1,631	2,122	2,101	1,943	1,650	2,865	2,078	1,560	1,899	2,150	324
1,185	860	986	1,022	927	865	1,516	1,078	811	923	899	325
3,972	2,424	3,083	2,669	2,408	1,926	3,003	1,973	1,307	1,398	839	326
1,207	875	1,068	1,056	989	851	1,502	1,045	731	787	505	327
2,288	1,234	1,552	1,372	1,203	1,008	1,497	933	637	694	486	328
15,662	9,322	10,812	10,390	9,590	9,246	16,152	13,202	9,680	10,809	8,101	329
12,323	7,933	9,025	8,705	7,971	7,841	13,995	11,380	8,342	9,217	6,941	330
2,144	1,030	1,416	1,285	1,155	981	1,638	1,154	885	1,082	897	331
2,179	1,181	1,489	1,456	1,381	1,067	1,893	1,377	1,101	1,315	1,450	332
4,672	2,510	3,051	2,892	2,443	1,977	3,239	2,173	1,425	1,577	1,224	333
8,023	3,881	4,681	4,146	3,818	3,251	5,355	3,910	2,862	3,294	2,086	334
3,315	1,895	2,127	1,953	1,716	1,546	2,835	2,151	1,679	1,933	1,146	335
4,040	2,000	2,459	2,341	2,070	1,720	2,739	1,820	1,262	1,470	1,089	336
1,377	818	1,122	1,185	1,025	894	1,608	1,064	780	897	735	337
3,677	1,476	1,807	1,522	1,504	1,229	1,942	1,400	1,018	1,066	639	338
2,982	883	646	629	506	524	837	720	657	599	238	339
82,540	45,179	55,400	51,684	47,459	42,662	73,484	55,177	39,745	45,235	35,384	340
4,264	2,489	3,081	2,989	2,793	2,529	4,197	3,523	2,594	3,204	2,513	341
3,135	1,997	2,427	2,405	2,199	2,043	3,275	2,827	2,037	2,583	1,885	342
8,796	4,881	6,012	5,978	5,709	5,487	9,198	7,202	5,287	6,062	4,829	343
4,275	2,730	3,238	3,265	3,154	3,079	5,228	4,164	3,159	3,501	2,723	344
3,391	1,404	1,772	1,758	1,606	1,451	2,318	1,569	1,137	1,360	1,077	345
884	557	781	723	704	563	872	681	497	607	640	346
3,136	1,682	2,107	2,062	1,882	1,747	2,625	2,012	1,619	1,889	1,802	347
41,831	28,858	33,857	33,616	33,065	34,685	63,057	50,072	39,608	48,120	48,788	348
36,541	26,033	30,286	30,260	29,866	31,708	58,027	46,172	36,377	43,744	44,955	349
3,325	1,689	2,359	2,183	2,051	1,773	2,766	2,179	1,542	1,837	1,644	350
10,252	5,650	7,057	6,726	6,276	5,964	10,276	7,192	5,595	6,783	5,002	351
3,676	2,365	2,863	2,788	2,700	2,738	5,113	3,430	2,701	3,368	2,515	352
1,524	1,054	1,448	1,592	1,287	1,088	1,761	1,292	1,173	1,642	1,094	353
6,514	3,572	4,771	4,437	4,234	3,794	5,985	4,421	3,187	3,914	3,179	354
51,100	32,702	37,771	36,887	36,693	38,327	68,838	53,278	42,453	53,507	44,956	355
35,377	24,513	28,261	27,974	28,247	29,981	54,363	41,542	31,845	36,910	30,967	356
7,739	3,599	3,920	3,568	3,344	3,034	4,436	3,925	3,316	4,169	6,341	357
5,474	2,495	3,328	3,128	2,635	2,311	3,566	2,656	1,900	2,504	1,667	358
2,465	1,276	1,363	1,258	1,131	890	1,487	1,244	1,087	2,351	1,394	359
12,593	5,614	6,368	5,931	5,193	4,791	7,664	6,068	4,976	6,334	4,075	360
163,288	97,522	115,995	112,836	108,603	108,434	189,046	147,314	115,971	144,283	129,001	361
3,028	1,408	1,385	1,361	1,148	987	1,998	1,814	1,734	1,946	981	362
2,656	1,198	1,199	1,187	995	842	1,769	1,605	1,542	1,754	892	363
3,997	1,633	1,867	1,487	1,273	1,196	2,392	2,184	2,024	2,054	1,130	364
15,711	13,083	15,454	15,041	14,006	13,218	24,715	18,155	14,358	15,821	11,410	365
12,873	11,046	12,996	12,708	11,941	11,431	21,436	15,541	12,265	13,328	9,821	366
6,492	2,985	3,197	2,701	2,156	1,783	3,318	3,151	3,130	3,430	1,549	367
351	177	179	150	120	99	129	120	81	111	55	368
9,407	5,750	6,701	6,023	5,232	4,703	8,213	6,820	5,978	7,026	4,383	369
4,596	2,833	2,903	2,586	2,343	1,952	3,288	2,659	2,502	2,715	1,455	370
6,616	4,833	5,810	5,761	4,870	4,221	6,655	5,039	3,853	4,292	3,013	371
5,574	4,198	5,022	5,064	4,224	3,676	5,793	4,361	3,333	3,590	2,671	372

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM / POSTE	TAXABLE RETURNS / DÉCLARATIONS IMPOSABLES				ALL RETURNS / TOUTES LES DÉCLARATIONS		
	Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traits. et comm. d'emploi	Total Income / Revenu total	Total Tax Payable / Impôt total à payer	Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traits. et comm. d'emploi	Total Income / Revenu total
British Columbia—Colombie-Britannique—(Concluded)—(Fin)							
		$	$	$		$	$
Columbia—Shuswap Reg. Dist./Dist. Reg.	373	15,715	277,262	366,839	64,907	23,819	288,295	396,798
Comox—Strathcona Reg. Dist./Dist. Reg.	374	28,348	493,380	651,171	114,334	41,735	510,758	698,933
Cowichan Valley Reg. Dist./Dist. Reg.	375	21,082	344,886	482,656	82,268	31,615	358,508	521,208
Dewdney—Alouette Reg. Dist./Dist. Reg.	376	24,651	453,246	564,827	99,840	35,603	468,272	604,219
East Kootenay Reg. Dist./Dist. Reg.	377	23,503	495,660	601,429	114,672	33,318	510,059	634,996
Fraser—Cheam Reg. Dist./Dist. Reg.	378	22,259	345,871	488,111	80,424	34,352	363,282	534,100
Fraser—Fort George Reg. Dist./Dist. Reg.	379	37,746	789,405	926,603	174,352	53,535	814,646	971,648
Prince George	380	33,276	696,336	819,994	154,668	46,672	718,409	858,668
Greater Vancouver Reg. Dist./Dist. Reg.	381	585,148	10,832,410	14,661,182	2,744,621	789,175	11,209,766	15,485,843
Burnaby	382	68,401	1,264,544	1,614,285	292,955	89,789	1,299,797	1,703,585
Coquitlam	383	25,895	532,602	629,313	118,321	33,910	547,002	657,883
Delta	384	33,041	704,805	868,003	166,052	44,437	727,158	908,062
New Westminster	385	19,380	312,471	435,462	77,324	26,558	321,969	464,540
North Vancouver Nord	386	51,355	1,058,276	1,335,054	257,752	67,244	1,090,783	1,400,037
Port Coquitlam	387	16,345	340,240	392,654	71,924	21,896	349,599	410,767
Port Moody	388	7,204	152,827	178,235	33,780	9,421	157,029	185,571
Richmond	389	48,821	971,916	1,198,408	221,634	63,644	1,001,673	1,254,478
Surrey	390	65,335	1,197,470	1,499,847	267,222	92,599	1,239,945	1,596,807
Vancouver	391	220,363	3,731,122	5,564,771	1,039,134	300,544	3,886,509	5,907,159
West Vancouver Ouest	392	18,159	400,714	680,374	151,458	24,066	416,973	710,740
White Rock	393	9,365	133,660	223,244	38,780	13,102	138,517	242,867
Kitimat—Stikine Reg. Dist./Dist. Reg.	394	15,651	337,352	394,765	75,213	22,558	346,418	413,930
Kootenay Boundary Reg. Dist./Dist. Reg.	395	13,893	266,528	335,043	60,604	20,346	274,739	358,743
Trail and/et Rossland	396	7,819	152,513	193,393	35,790	10,789	156,562	204,815
Mount Waddington Reg. Dist./Dist. Reg.	397	6,031	135,563	155,424	30,317	8,361	138,690	161,744
Nanaimo Reg. Dist./Dist. Reg.	398	32,204	499,885	731,222	125,322	48,583	522,261	794,801
Nanaimo	399	21,800	364,360	501,926	87,811	32,345	379,696	540,785
North Okanagan Reg. Dist./Dist. Reg.	400	21,240	325,657	468,538	76,805	32,999	342,098	513,477
Vernon	401	15,994	248,358	360,494	59,819	23,832	259,922	391,368
Okanagan—								
Similkameen Reg. Dist./Dist. Reg.	402	23,978	309,571	505,259	80,618	36,499	327,019	566,645
Penticton	403	11,233	149,060	240,858	38,805	16,460	156,719	264,528
Peace River—Liard Reg. Dist./Dist. Reg.	404	21,351	406,246	497,256	92,458	32,655	425,561	529,584
Dawson Creek	405	6,928	120,847	154,400	26,616	10,959	127,949	166,375
Powell River Reg. Dist./Dist. Reg.	406	7,573	140,996	180,793	31,997	11,425	144,703	193,885
Skeena—Queen Charlotte Reg. Dist./Dist. Reg.	407	10,903	201,875	255,551	46,137	14,689	208,354	267,999
Prince Rupert	408	8,294	153,617	196,348	35,405	10,799	158,541	205,241
Squamish—Lillooet Reg. Dist./Dist. Reg.	409	6,707	126,482	154,828	27,874	10,044	131,038	164,747
Skitine Reg. Dist./Dist. Reg.	410	1,031	25,328	27,830	5,661	1,384	25,845	28,826
Sunshine Coast Reg. Dist./Dist. Reg.	411	6,437	98,966	146,092	25,253	9,784	103,054	158,978
Thompson—Nicola Reg. Dist./Dist. Reg.	412	41,511	780,155	982,940	174,766	61,282	810,566	1,050,539
Kamloops	413	29,604	562,031	709,335	127,797	42,152	583,518	754,514
Total, British Columbia—Colombie-Britannique	414	1,242,272	22,106,677	29,948,596	5,414,528	1,754,255	22,930,687	31,914,846
Yukon								
Whitehorse	415	8,343	159,597	191,725	34,973	9,896	161,649	195,801
Total, Yukon	416	11,268	209,814	251,709	45,530	13,904	212,982	257,735
N.W.T.—T.N.-O.								
Baffin Region	417	2,963	59,460	64,656	12,543	4,180	60,705	66,897
Keewatin Region	418	1,279	20,372	21,703	3,544	1,881	21,136	22,865
Fort Smith Region	419	10,989	239,942	265,807	51,404	13,733	243,479	271,531
Yellowknife	420	6,196	141,577	159,070	31,688	7,138	143,010	161,411
Inuvik Region	421	3,247	63,609	68,055	12,546	4,363	65,245	70,296
Kitikmeot Region	422	1,053	19,593	20,413	3,814	1,573	20,134	21,354
Total, N.W.T.—T.N.-O.	423	19,531	402,976	440,635	83,852	25,730	410,699	452,943
Outside Canada—Hors du Canada								
United States/Etats-Unis	424	12,114	231,321	335,928	78,913	17,800	240,003	344,695
Elsewhere/Ailleurs	425	15,529	295,009	340,198	59,904	21,372	309,333	360,820
Total, Outside Canada—Hors du Canada	426	27,643	526,330	676,125	138,817	39,172	549,336	705,515
Grand Total—Total global	427	10,465,412	176,529,794	234,551,558	38,514,970	15,220,729	183,564,787	251,805,691

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 1 (SUITE)

TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS / NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											POSTE
Under / Moins de $2,500	$2,500 to-à $5,000	$5,000 to-à $7,500	$7,500 to-à $10,000	$10,000 to-à $12,500	$12,500 to-à $15,000	$15,000 to-à $20,000	$20,000 to-à $25,000	$25,000 to-à $30,000	$30,000 to-à $40,000	$40,000 and over / et plus	LINE / ITEM
3,527	2,036	2,367	2,110	1,753	1,447	2,514	2,213	1,982	2,209	1,661	373
6,041	3,425	3,936	3,551	3,095	2,614	4,486	4,021	3,614	4,491	2,461	374
4,746	2,568	2,801	2,790	2,393	2,145	3,701	2,762	2,525	3,416	1,768	375
4,885	2,767	3,140	2,862	2,517	2,362	4,281	3,566	3,430	3,898	1,895	376
4,577	2,606	2,717	2,459	2,204	1,789	3,154	2,910	2,947	4,912	3,043	377
5,053	3,032	3,518	3,195	2,721	2,466	3,997	3,426	2,630	2,759	1,555	378
8,487	3,787	4,168	3,720	3,178	2,995	5,861	5,481	5,330	6,770	3,758	379
7,160	3,213	3,628	3,266	2,862	2,668	5,197	4,718	4,632	5,932	3,396	380
75,476	59,026	66,608	62,617	58,993	56,743	109,820	85,305	70,648	79,503	64,436	381
7,247	6,413	7,193	7,159	6,695	6,792	13,432	10,418	8,715	9,446	6,279	382
3,351	2,359	2,594	2,399	2,335	2,327	4,759	3,715	3,277	4,068	2,726	383
5,106	3,062	3,425	3,173	2,810	2,661	5,091	4,225	4,279	6,000	4,605	384
2,616	1,893	2,448	2,315	2,223	2,142	4,006	3,070	2,211	2,274	1,360	385
5,938	4,645	5,316	5,002	4,654	4,656	9,029	7,108	5,866	7,568	7,462	386
2,597	1,467	1,667	1,436	1,383	1,322	2,817	2,362	2,355	2,955	1,535	387
1,047	585	644	615	583	607	1,314	1,046	956	1,212	812	388
5,733	4,359	4,946	4,392	4,331	4,390	9,095	7,303	6,361	7,589	5,145	389
12,042	7,252	8,226	7,365	6,651	6,195	11,780	9,795	8,790	9,718	4,785	390
27,109	24,150	26,707	25,422	24,368	22,966	43,767	32,627	24,954	24,905	23,569	391
1,573	1,757	2,021	1,857	1,586	1,461	2,779	2,113	1,657	2,345	4,917	392
950	956	1,253	1,335	1,236	1,089	1,746	1,321	1,047	1,166	1,003	393
3,920	1,623	1,585	1,418	1,321	1,250	2,241	1,963	2,151	3,241	1,845	394
2,832	1,624	1,639	1,667	1,396	1,235	1,844	1,918	2,116	2,910	1,165	395
1,258	774	758	851	768	687	1,015	1,072	1,217	1,677	712	396
1,301	587	564	540	461	384	669	751	904	1,482	718	397
6,618	4,289	4,911	4,579	3,880	3,266	5,519	4,544	3,947	4,378	2,652	398
4,545	2,751	3,127	2,933	2,435	2,053	3,625	3,141	2,844	3,055	1,836	399
4,749	3,037	3,552	3,181	2,682	2,273	3,741	2,912	2,577	2,599	1,696	400
2,982	2,113	2,505	2,309	1,967	1,653	2,727	2,206	1,951	2,027	1,392	401
4,229	3,330	4,156	4,038	3,399	2,777	4,429	3,249	2,577	2,699	1,616	402
1,691	1,418	1,871	1,792	1,557	1,261	2,090	1,553	1,213	1,215	799	403
5,649	2,726	3,096	2,691	2,346	2,035	3,516	2,947	2,496	3,001	2,152	404
1,954	952	1,080	951	820	732	1,259	961	786	865	599	405
1,795	956	999	875	714	632	1,138	1,024	1,227	1,461	604	406
1,794	1,082	1,088	1,182	1,023	1,047	1,721	1,453	1,440	1,792	1,067	407
1,077	760	793	852	766	793	1,335	1,130	1,091	1,387	815	408
1,747	790	917	751	680	580	1,050	970	934	1,081	544	409
184	97	89	82	54	57	113	135	191	230	152	410
1,311	864	1,020	936	744	636	1,059	916	825	932	541	411
9,484	5,092	5,403	4,759	4,106	3,768	6,610	6,063	5,430	6,850	3,717	412
5,868	3,290	3,597	3,245	2,885	2,737	4,978	4,325	3,771	4,609	2,847	413
208,603	138,046	155,770	145,113	130,808	120,660	222,172	178,471	153,581	178,009	123,022	414
983	695	734	715	696	630	1,191	1,083	955	1,315	899	415
1,781	1,073	1,057	1,060	944	849	1,560	1,448	1,250	1,734	1,148	416
1,101	430	329	278	212	176	295	278	243	413	425	417
534	231	174	138	118	95	151	146	83	126	85	418
1,920	1,140	955	896	762	726	1,330	1,323	1,274	1,935	1,472	419
624	455	457	447	401	387	772	767	786	1,103	939	420
800	477	327	336	256	256	434	333	397	469	278	421
525	189	108	79	80	65	97	80	98	116	136	422
4,880	2,467	1,893	1,727	1,428	1,318	2,307	2,160	2,095	3,059	2,396	423
3,792	1,910	1,696	1,420	1,109	896	1,528	1,126	848	1,212	2,263	424
3,728	2,282	1,886	1,263	1,309	1,179	1,707	3,293	1,725	1,419	1,581	425
7,520	4,192	3,582	2,683	2,418	2,075	3,235	4,419	2,573	2,631	3,844	426
2,146,179	1,279,170	1,403,326	1,328,352	1,232,692	1,147,649	1,962,536	1,501,319	1,138,768	1,209,800	870,938	427

TABLE 2

ADDITIONAL LOCALITIES NOT TABULATED ELSEWHERE

1982 TAXATION YEAR

Locality / *Localité*	Province / *Province*	ALL RETURNS / *TOUTES LES DÉCLARATIONS*				TAXABLE RETURNS / *DÉCLARATIONS IMPOSABLES*		
		Number of Returns / *Nombre de déclarations*	Average Income / *Revenu moyen*	Total Income / *Revenu total*	Total Tax Payable / *Impôt total à payer*	Number of Returns / *Nombre de déclarations*	Average Income / *Revenu moyen*	Total Income / *Revenu total*
			$	$000	$000		$	$000
Abbotsford	B.C. - *C.B.*	19,451	16,653	323,926	50,299	12,991	22,917	297,720
Airdrie	Alta. - *Alb.*	7,044	19,592	138,008	24,362	5,359	24,790	132,854
Ajax	Ont.	14,400	18,681	269,015	48,221	11,017	23,398	257,786
Alma	Qué.	14,673	14,643	214,868	21,140	9,311	21,209	197,479
Amherstburg	Ont.	8,836	16,557	146,303	24,823	5,749	23,524	135,240
Amos	Qué.	8,034	15,210	122,202	12,728	5,337	21,086	112,541
Ancaster	Ont.	9,112	22,080	201,193	38,098	6,586	29,045	191,292
Anjou	Qué.	21,958	16,227	356,317	38,883	16,042	20,926	335,710
Aurora	Ont.	10,951	18,848	206,413	36,157	8,056	24,281	195,609
Aylmer	Qué.	15,671	18,465	289,372	34,032	11,611	23,777	276,079
Baie Comeau	Qué.	7,731	18,648	144,174	17,721	5,535	25,017	138,474
Bathurst	Ont.	12,594	14,271	179,737	30,155	8,752	19,620	171,719
Beaconsfield	Qué.	10,266	29,958	307,553	47,171	7,895	37,570	296,623
Beloeil	Qué.	10,815	17,017	184,043	20,661	7,418	23,324	173,024
Blainville	Qué.	14,012	14,668	205,536	21,396	9,257	20,650	191,165
Boisbriand	Qué.	7,636	14,591	111,418	11,557	5,071	20,627	104,601
Boucherville	Qué.	17,615	21,047	370,753	47,261	13,164	26,981	355,181
Bridgewater	N.S. - *N.-É.*	8,755	13,830	121,089	18,661	5,452	20,153	109,878
Buckingham	Qué.	8,335	15,019	125,190	12,904	5,538	20,926	115,891
Caledon	Ont.	16,137	21,086	340,269	63,879	11,820	27,230	321,860
Campbell River	B.C. - *C.B.*	14,764	17,850	263,552	45,354	10,326	23,916	246,962
Camrose	Alta. - *Alb.*	10,111	17,784	179,822	27,259	7,246	23,151	167,758
Cape Breton - Sud.B	N.S. - *N.-É.*	8,261	12,776	105,547	15,662	4,905	19,296	94,648
Chilliwack	B.C. - *C.B.*	26,483	15,723	416,403	62,077	17,438	21,826	380,596
Cobourg	Ont.	10,987	16,269	178,752	27,649	7,676	21,551	165,432
Collingwood	Ont.	9,054	14,136	127,988	17,886	6,033	19,153	115,551
Côte-Saint-Luc	Qué.	13,611	24,407	332,210	42,199	10,613	29,619	314,355
Courtenay	B.C. - *C.B.*	10,372	15,974	165,683	25,919	6,918	22,176	153,420
Cowansville	Qué.	7,280	14,023	102,089	9,910	4,821	19,269	92,896
Cowichan Valley Subd. A	B.C. - *C.B.*	7,311	16,155	118,114	17,893	4,952	22,078	109,333
Cranbrook	B.C. - *C.B.*	13,121	18,249	239,447	40,483	9,222	24,421	225,216
Dauphin	Man.	7,506	12,930	97,058	12,965	4,060	20,193	81,985
Dollard des Ormeaux	Qué.	21,939	20,947	459,558	57,444	16,596	26,561	440,810
Dryden	Ont.	6,790	17,375	117,983	20,062	4,894	22,812	111,643
Duncan	B.C. - *C.B.*	13,283	16,834	223,612	35,767	8,887	23,288	206,968
Dundas	Ont.	15,152	19,986	302,831	54,323	10,884	26,197	285,134
Dunnville	Ont.	7,397	14,002	103,576	15,019	4,580	20,534	94,049
East Hants	N.S. - *N.-É.*	11,192	12,554	140,513	20,396	6,775	18,750	127,033
Elliot Lake	Ont.	10,920	20,714	226,202	46,357	7,687	28,430	218,545
Essa	Ont.	7,707	15,021	115,769	17,579	5,321	20,503	109,101
Flamborough	Ont.	10,234	17,778	181,946	30,119	7,145	23,863	170,508
Fort Erie	Ont.	15,475	14,579	225,622	30,558	9,689	20,516	198,788
Fort McMurray	Alta. - *Alb.*	19,067	26,748	510,015	114,238	15,489	32,220	499,066
Fort Saskatchewan	Alta. - *Alb.*	8,514	21,791	185,534	34,556	6,622	27,069	179,254
Fort St. John	B.C. - *C.B.*	10,941	17,188	188,060	34,380	7,474	23,787	177,789
Gaspé	Qué.	8,963	12,931	115,906	11,236	5,648	18,530	104,662
Georgina	Ont.	11,548	14,215	164,161	24,183	7,501	19,920	149,426
Goderich	Ont.	6,979	15,421	107,627	16,011	4,420	22,099	97,681
Grande Prairie	Alta. - *Alb.*	16,827	18,911	318,220	53,251	12,478	24,122	301,005
Greenfield Park	Qué.	10,851	16,143	175,178	18,776	7,659	21,527	164,876
Grimsby	Ont.	10,383	17,663	183,395	31,124	7,174	23,955	171,859
Haldimand	Ont.	7,771	15,827	122,996	19,543	5,113	22,350	114,277
Halifax-Subd. C	N.S. - *N.-É.*	18,387	15,086	277,388	46,074	12,595	20,812	262 130
Halifax - Subd. D	N.S. - *N.-É.*	13,248	15,373	203,662	34,294	9,262	20,723	191,945
Halton Hills	Ont.	17,608	18,596	327,441	58,709	12,741	24,317	309,820
Hauterive	Qué.	7,759	16,292	126,414	14,326	5,299	22,563	119,566
Hawkesbury	Ont.	7,376	13,940	102,822	15,585	4,467	21,023	93,913
Hinton	Alta. - *Alb.*	6,997	19,023	133,107	24,094	4,955	25,564	126,672
Huntsville	Ont.	8,281	13,378	110,791	15,004	5,002	19,590	97,993
Iberville	Qué.	8,417	13,770	115,905	10,814	5,600	18,773	105,130
Ingersoll	Ont.	7,036	14,113	99,302	14,211	4,515	20,032	90,447
Kapuskasing	Ont.	7,846	17,483	137,172	24,420	5,286	24,493	129,473
Kenora	Ont.	8,977	16,721	150,112	24,328	6,271	22,379	140,341
King	Ont.	9,548	23,470	224,099	43,867	6,914	30,694	212,225
Kings - Subd. A	N.S. - *N.-É.*	8,287	12,575	104,215	14,274	4,855	19,108	92,772
Kirkland Lake	Ont.	7,785	14,216	110,674	17,310	4,734	21,351	101,080
Kitimat	B.C. - *C.B.*	7,365	22,400	164,977	33,169	5,624	28,604	160,871
La Baie	Qué	11,436	14,419	164,906	16,326	7,089	21,662	153,565
La Tuque	Qué.	8,292	14,329	118,820	11,717	5,173	20,973	108,497
Lauzon	Qué.	7,950	15,266	121,365	12,405	5,385	20,854	112,301
Leamington	Ont.	12,176	15,270	185,932	27,918	8,191	20,735	169,845
Leduc	Alta, - *Alb.*	8,666	20,617	178,673	31,863	6,646	25,720	170,939

Note: Additional selected localities are shown above which are not tabulated in Table 1 of Part 2. These were tabulated from our master file and no sample was used. Similar data on certain other localities are available on request, but these do not include localities within the boundaries of cities shown in Table I.

TABLEAU 2

AUTRES LOCALITÉS NON COMPRISES DANS LES AUTRES TABLEAUX

ANNÉE D'IMPOSITION 1982

Locality / *Localité*	Province / *Province*	ALL RETURNS / *TOUTES LES DÉCLARATIONS* — Number of Returns / *Nombre de déclarations*	Average Income / *Revenu moyen*	Total Income / *Revenu total*	Total Tax Payable / *Impôt total à payer*	TAXABLE RETURNS / *DÉCLARATIONS IMPOSABLES* — Number of Returns / *Nombre de déclarations*	Average Income / *Revenu moyen*	Total Income / *Revenu total*
			$	$000	$000		$	$000
Lincoln	Ont.	8,319	16,266	135,319	20,707	5,335	23,147	123,492
Lindsay	Ont.	11,720	14,333	167,985	22,944	7,617	19,855	151,236
Lloydminster	Alta. - *Alb.*	7,979	20,091	160,313	26,844	6,040	25,082	151,497
Loretteville	Qué.	8,828	16,032	141,531	14,962	5,984	22,147	132,533
Maple Bridge	B.C. - *C.B.*	19,700	17,585	346,436	57,869	14,111	23,077	325,646
Mascouche	Qué.	11,724	14,654	171,812	17,993	7,727	20,873	161,287
Matane	Qué.	8,291	13,239	109,768	10,484	5,192	19,130	99,328
Matsqui	B.C. - *C.B.*	12,462	16,521	205,896	29,909	8,057	23,117	186,258
Midland	Ont.	9,258	14,473	133,999	19,379	6,171	19,854	122,524
Milton	Ont.	19,145	19,481	372,976	68,743	14,132	25,152	355,460
Mirabel	Qué.	13,262	13,965	185,208	18,123	8,662	19,609	169,858
Mission	B.C. - *C.B.*	11,322	15,571	176,296	27,943	7,228	22,382	161,784
Mont-Royal	Qué.	9,347	35,132	328,386	52,060	7,528	41,997	316,157
Mount Pearl	Nfld. - *T.-N.*	9,943	15,399	153,120	26,198	7,912	18,875	149,343
Napanee	Ont.	6,832	14,505	99,103	14,409	4,386	20,549	90,131
Nelson	B.C. - *C.B.*	8,909	16,467	146,706	22,264	6,177	21,988	135,825
Newcastle	Ont.	18,644	16,386	305,509	49,285	12,737	22,399	285,304
Newmarket	Ont.	20,729	18,369	380,785	66,745	15,307	23,603	361,295
Nickel Centre	Ont.	7,598	14,274	108,459	16,139	4,799	20,898	100,291
Orangeville	Ont.	11,744	16,848	197,867	32,979	8,186	22,594	184,961
Oromocto	N.B. - *N.-B.*	7,577	14,080	106,690	16,093	5,767	18,034	104,007
Osgoode	Ont.	9,129	20,033	182,886	33,025	6,738	25,746	173,477
Outremont	Qué.	10,408	26,575	276,593	40,324	7,940	33,238	263,912
Parry Sound	Ont.	6,781	13,451	91,215	12,570	4,085	19,806	80,911
Pelham	Ont.	7,058	19,574	138,158	24,211	4,888	26,538	129,718
Perth	Ont.	7,123	14,269	101,640	14,366	4,756	19,401	92,272
Petawawa	Ont.	7,311	15,349	112,221	17,092	5,266	20,392	107,425
Pierrefonds	Qué.	21,916	18,291	400,871	46,916	16,123	23,657	381,436
Pointe-aux-Trembles	Qué.	21,127	14,921	315,255	32,612	14,729	20,076	295,713
Port Hope	Ont.	7,856	15,794	124,083	18,446	5,302	21,608	114,567
Powell River	B.C. - *C.B.*	10,430	17,341	180,872	30,155	7,015	24,145	169,384
Quesnel	B.C. - *C.B.*	12,611	16,273	205,228	34,399	8,001	24,024	192,220
Renfrew	Ont.	7,639	13,784	105,301	14,761	4,947	19,289	95,423
Salmon Arm	B.C. - *C.B.*	7,968	15,223	121,297	18,147	5,063	21,731	110,028
Selkirk	Man.	8,507	14,220	120,974	19,167	5,211	20,784	108,307
Sidney	B.C. - *C.B.*	9,545	18,776	179,225	28,137	6,904	24,063	166,132
Sillery	Qué.	6,839	25,543	174,693	24,777	4,882	33,558	163,834
Simcoe	Ont.	13,574	15,356	208,446	32,653	8,901	21,553	191,846
Smiths Falls	Ont.	9,693	14,379	139,379	20,011	6,552	19,462	127,520
Spruce Grove	Alta. - *Alb.*	9,700	20,075	194,729	35,250	7,284	25,703	187,224
St. Albert	Alta. - *Alb.*	21,312	22,537	480,325	88,915	16,669	27,677	461,351
St-Augustin-de-Desmaures	Qué.	7,475	14,576	108,959	10,866	5,065	20,324	102,942
St-Bruno-de-Montarville	Qué.	12,881	21,661	279,021	36,476	9,531	28,127	268,079
St-Eustache	Qué.	17,945	15,092	270,826	28,643	12,143	20,926	254,116
St-Georges	Qué.	6,999	13,901	97,297	9,258	4,573	19,504	89,192
St-Lambert	Que.	12,532	24,368	305,391	41,657	9,694	30,057	291,374
St-Louis-de-Terrebonne	Qué.	9,065	15,602	141,434	15,386	6,341	21,242	134,700
Ste-Julie	Qué.	7,373	19,364	142,777	17,450	5,426	25,362	137,615
Strathroy	Ont.	7,267	14,690	106,756	15,300	4,959	19,857	98,475
Strathcona County No. 20	Alta. - *Alb.*	26,792	22,927	614,270	114,484	20,586	28,611	588,997
Summerside	P.E.I. - *Î.-P.-É.*	7,365	13,208	97,277	13,566	5,434	17,016	92,470
Terrace	B.C. - *C.B.*	10,321	17,579	181,435	30,947	7,352	23,427	172,236
Terrebonne	Qué.	7,171	14,374	103,076	10,490	4,727	20,266	95,801
Thompson	Man.	8,021	18,521	148,560	28,439	5,841	24,407	142,565
Tillsonburg	Ont.	8,761	14,737	129,114	18,895	5,914	19,814	117,183
Tracy	Qué.	7,588	16,277	123,517	13,347	5,035	22,970	115,654
Trenton	Ont.	15,780	14,979	236,374	35,123	10,719	20,514	219,890
Val d'Or	Qué.	13,792	15,291	210,895	22,613	9,271	21,127	195,872
Vaughan	Ont.	17,345	21,919	380,193	73,521	13,054	27,760	362,391
Victoriaville	Qué.	16,060	13,355	214,491	19,454	10,244	18,692	191,487
Wallaceburg	Ont.	9,230	14,384	132,770	20,300	6,040	20,349	122,914
Westmount	Qué.	9,374	39,713	372,272	58,262	7,450	47,658	355,058
Wetaskiwin	Alta. - *Alb.*	7,570	16,554	125,320	18,787	5,238	22,134	115,938
Whitchurch-Stouffville	Ont.	7,705	19,159	147,626	26,071	5,500	25,161	138,390
Williams Lake	B.C. - *C.B.*	10,790	17,291	186,574	31,056	7,569	23,273	176,155
Wilmot	Ont.	6,845	15,936	109,085	15,765	4,596	21,670	99,598
Woolwich	Ont.	8,829	17,195	151,818	22,697	6,048	23,183	140,213
Yarmouth	N.S. - *N.-É.*	7,104	13,107	93,113	14,554	4,197	19,631	82,394

Remarque: On trouvera ci-dessus certaines localités qui ne sont pas comprises dans le tableau 1 de la Partie 2. Elles ont été tirées de notre dossier général et on n'a pas utilisé d'échantillon. On peut obtenir, sur demande, des données semblables concernant certaines autres localités, mais elles ne comprennent pas les localités à l'intérieur des limites des villes indiquées au Tableau 1.

Part 3

Description of Tables

Historical Statistics

Miscellaneous Statistics

Description of Tables in Part 3

Partie 3

Description des tableaux

Statistiques historiques

Statistiques diverses

Description des tableaux de la Partie 3

Description of Tables in Part 3

HISTORICAL TABLES

For historical tables 3 through 6, the totals include records with age unstated and the group "Males and Females" includes records with sex unstated.

TABLE 1 — YEARLY RECORD OF RETURNS FILED

This table summarizes data from earlier taxation statistics reports concerning number of returns filed, income and tax reported.

TABLE 2 — YEARLY DISTRIBUTION OF TAXABLE RETURNS BY INCOME

This table summarizes data from earlier taxation statistics reports concerning the distribution of taxable returns by income classes.

TABLE 3 — INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS FROM 1981 TO 1982

This table illustrates the change in incomes of identical individuals whose records are on our taxfiler master computer file for two successive years. The table analyzes these individuals by sex and age in 1981 and measures the increases and decreases in average income in 1982.

TABLE 4 — INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS FROM 1978 TO 1982

This table analyzes the group of identical individuals whose records are on our taxfiler master computer file for five successive years, distributed by sex and age in 1978.

TABLE 5 — INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS FROM 1981 TO 1982

This table illustrates the change in incomes of identical individuals whose records are on our taxfiler master computer file for two successive years. The table compares the 1982 and 1981 income distributions of these individuals.

TABLE 6 — INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS FROM 1978 TO 1982

This table illustrates the change in incomes of identical individuals whose records are on our taxfiler master computer file for five successive years. The table compares the 1982 and 1978 income distributions of these individuals. The summary below the table compares average incomes of the group for each of the five years covered.

Description des tableaux de la partie 3

TABLEAUX HISTORIQUES

Pour les tableaux historiques 3 jusqu'à 6, les totaux comprennent les personnes dont l'âge n'est pas précisé et le groupe «Hommes et Femmes» comprend les personnes dont le sexe n'est pas précisé.

TABLEAU 1 — RELEVÉ ANNUEL DES DÉCLARATIONS PRODUITES

Ce tableau présente une récapitulation de données tirées d'éditions antérieures de Statistiques Fiscales au sujet du nombre de déclarations produites, des montants de revenus et d'impôt déclarés.

TABLEAU 2 — RÉPARTITION ANNUELLE DES DÉCLARATIONS IMPOSABLES SELON LE REVENU

Ce tableau présente une récapitulation de données tirées d'éditions antérieures de Statistiques Fiscales au sujet de la répartition des déclarations imposables selon la catégorie de revenu.

TABLEAU 3 — CHANGEMENT DE REVENU SELON LE SEXE ET L'ÂGE, POUR LES PARTICULIERS IDENTIQUES DE 1981 À 1982

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont le relevé figure à notre fichier informatique comprenant tous les contribuables pour 2 années consécutives. Le tableau analyse ces particuliers selon le sexe et l'âge en 1981 et mesure les augmentations et les diminutions du revenu moyen en 1982.

TABLEAU 4 — CHANGEMENT DE REVENU SELON LE SEXE ET L'ÂGE, POUR LES PARTICULIERS IDENTIQUES DE 1978 À 1982

Ce tableau étudie le groupe de particuliers identiques dont le relevé figure à notre fichier informatique comprenant tous les contribuables pour 5 années consécutives, répartis selon le sexe et l'âge en 1978.

TABLEAU 5 — CHANGEMENT DE REVENU SELON LE SEXE, POUR LES PARTICULIERS IDENTIQUES DE 1981 À 1982

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont le relevé figure dans notre fichier informatique comprenant tous les contribuables pendant 2 années consécutives. Il compare la répartition du revenu touché par ces particuliers en 1982 et en 1981.

TABLEAU 6 — CHANGEMENT DE REVENU SELON LE SEXE, POUR LES PARTICULIERS IDENTIQUES DE 1978 À 1982

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont le relevé figure dans notre fichier informatique comprenant tous les contribuables pendant cinq années consécutives. Il compare la répartition du revenu touché par ces particuliers en 1982 et en 1978. Le relevé figurant sous le tableau compare le revenu moyen du groupe pour chacune des cinq années étudiées.

MISCELLANEOUS STATISTICS

TABLE 1 — ANNUAL COLLECTIONS AND COSTS OF ADMINISTRATION 1950-1983

This table shows the annual Revenue Canada, Taxation collections net of refunds, and the cost of collecting the annual revenues. Collections of income tax from individuals and corporations are made under the Income Tax Act enacted in 1948 which was revised and re-enacted effective for the 1953 and subsequent taxation years. In years prior to the inception of the Income Tax Act, authority was provided for the collection of these taxes under the Income War Tax Act enacted in 1917. Estate taxes were collected under the Estate Tax Act enacted in 1958. Succession duties were collected under the Dominion Succession Duty Act enacted in 1941.

Collections of individual and corporation income tax include Old Age Security Tax for 1952 and subsequent fiscal years. Amounts of individual and corporation income tax collected on behalf of the provincial governments are included in 1962 and subsequent fiscal years. Canada Pension Plan Contributions are included with individual income taxes collected in 1966 and subsequent fiscal years and Unemployment Insurance Premiums beginning 1972.

The following notes describe briefly the items under the various column headings:

Individual Income Tax – Under Section 2 of the Income Tax Act an income tax is levied upon the taxable income of persons resident in Canada at any time during a taxation year. The tax on individuals is levied at rates set forth in Section 117 of the Act. The collections under this heading include amounts deducted at the source or remitted by employers and direct payments of instalments, balances of tax, arrears, etc., by individuals.

The tax collected from individuals in a given fiscal year exceeds the assessed tax payable shown in Part 1 of this book. This is partly due to the differing time periods covered. A fiscal year includes a mixture of more than one taxation year. Collection figures also include revenue from sources not reflected in the Part 1 analysis of tax payable, principally re-assessments of tax subsequent to the initial assessment, tax deductions at the source not claimed on tax returns and assessments of tax on returns processed after the statistical close-off date.

Corporation Income Tax – This is levied under Section 2 of the Act at rates set forth in Section 123. Under Section 196 of the Act, corporations had an election of paying a tax of 15% on their undistributed income. Section 196 of the Act was repealed in 1977. Collections of this tax are reported under the heading of Corporation Income Tax.

Excess Profits & Special Taxes – Under this heading appear collections under the Excess Profits Tax Act enacted during World War II. The figures from 1941 to 1952 inclusive relate

STATISTIQUES DIVERSES

TABLEAU 1 — RENTRÉES ANNUELLES ET FRAIS D'ADMINISTRATION (1950-1983)

Ce tableau indique les sommes nettes perçues chaque année par le ministère Revenu Canada, Impôt, une fois les remboursements déduits; il indique aussi les frais de perception des revenus annuels. L'impôt sur le revenu des particuliers et des corporations est perçu en vertu de la Loi de l'impôt sur le revenu édictée en 1948 qui a été refondue et édictée de nouveau pour les années d'imposition 1953 et suivantes. Au cours des années qui ont précédé l'entrée en vigueur de la Loi de l'impôt sur le revenu, ces impôts étaient perçus en vertu de la Loi de l'impôt de guerre sur le revenu édictée en 1917. Les impôts sur les successions étaient perçus en vertu de la Loi de l'impôt sur les biens transmis par décès, édictée en 1958. Les droits successoraux étaient perçus en vertu de la Loi fédérale sur les droits successoraux, édictée en 1941.

Les impôts perçus sur le revenu des particuliers et des corporations comprennent l'impôt de la sécurité de la vieillesse pour les années financières 1952 et suivantes. Les montants de l'impôt perçu sur le revenu des particuliers et des corporations pour le compte des gouvernements provinciaux sont inclus dans les années financières 1962 et suivantes. Les cotisations au Régime de pensions du Canada sont réunies aux impôts sur le revenu des particuliers perçus à l'égard des années financières 1966 et suivantes ainsi qu'aux primes d'assurance-chômage à partir de 1972.

Les remarques suivantes donnent un bref exposé des postes qui figurent sous les titres des différentes colonnes:

Impôt sur le revenu des particuliers – En vertu de l'article 2 de la Loi de l'impôt sur le revenu, un impôt est prélevé sur le revenu imposable des personnes qui résident au Canada à quelque époque dans une année d'imposition. L'impôt sur les particuliers est établi selon les taux énoncés à l'article 117 de la loi. Les recouvrements figurant à ce poste comprennent les montants déduits à la source ou remis par les employeurs et les versements, soldes d'impôt, arriérés, etc., payés directement par des particuliers.

L'impôt perçu des particuliers au cours d'un exercice financier donné dépasse les cotisations d'impôt exigible figurant dans la Partie 1 de cet ouvrage. Cela est attribuable en partie au fait que des périodes différentes sont visées. L'exercice financier couvre plus d'une année d'imposition. Les chiffres des rentrées comprennent également des recettes provenant de sources non indiquées dans l'analyse de l'impôt exigible, à la Partie 1, principalement les nouvelles cotisations d'impôt établies après la cotisation initiale, les retenues d'impôt à la source non indiquées dans les déclarations d'impôt et les cotisations d'impôt relatives aux déclarations traitées après la date limite du rassemblement des données statistiques.

Impôt sur le revenu des corporations – Cet impôt est prélevé en vertu de l'article 2 de la Loi, aux taux énoncés à l'article 123. En vertu de l'article 196 de la Loi, une corporation peut choisir de payer un impôt de 15 % sur son revenu non distribué. L'article 196 de la Loi a été abrogé en 1977. Les recouvrements au titre de cet impôt sont déclarés à la rubrique de l'impôt sur le revenu des corporations.

Impôt sur les surplus de bénéfices et impôts spéciaux – À ce poste figurent les recouvrements effectués en vertu de la Loi de taxation sur les surplus de bénéfices édictée pendant la seconde

solely to this Act. Beginning 1967 the Special 5% Refundable Tax payable by corporations and certain trusts is recorded here. Beginning 1981 the Petroleum and Gas Revenue Taxes are recorded here. The Petroleum and Gas Revenue Tax Act imposes an 8% tax on production revenue and resource royalties related to petroleum and gas operations. The tax rates imposed in 1982 are 16% from January1 to May 31 and 14.67% from June1 to December 31 on production revenue and, production and resource royalties related to petroleum and gas operations. These taxes are not income taxes, profit taxes or surtaxes. They are levied under a new Act of Parliament. The federal agency charged with the administration of this legislation is Revenue Canada, Taxation.

Non-Resident Tax – Under Section 212 of the Act a tax is withheld on payments to non-residents in respect of interest, dividends, rents, royalties, management fees and certain other types of income from Canada. The general rate is 25%, but a rate of 20% applies to dividends from corporations with a degree of Canadian ownership.

Miscellaneous Tax Revenue – Prior to the 1984 edition, this column was entitled "Succession Duties and Estate Tax". It has been changed to read "Miscellaneous Tax Revenue" as the data also contains taxes levied on non-resident insurance companies, T3 Returns relating to trust income and any other miscellaneous taxes.

Total Annual Cost – The cost of collecting the total annual revenues is also shown in this table. These costs include salaries, printing, travelling expenses, stationery, supplies, etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings.

TABLE 1A — ESTIMATED ALLOCATION OF COLLECTIONS FROM INDIVIDUALS, EMPLOYERS AND CORPORATIONS

This table shows the estimated allocation of collections shown in Table 1 under the headings "Individual Income Tax" and "Corporation Income Tax" as between Federal Income Tax, Provincial Income Tax, Old Age Security Tax, Canada Pension Plan Contributions and Unemployment Insurance Premiums. The remaining revenues, Non-Resident Tax and Estate Tax, are not subject to allocation in this manner. Historically, this allocation goes back to the 1952 fiscal year when the Old Age Security Tax began to be collected. Following are brief notes concerning the items shown in this table:

Federal Income Tax – This represents the federal portion of individual and corporation income taxes.

Provincial Income Tax – This is the provincial income tax collected on behalf of those provinces which have agreements with the federal government under the Federal-Provincial Fiscal

guerre mondiale. Les chiffres des années 1941 à 1952 inclusivement se rapportent seulement à cette dernière loi précitée. À compter de 1967, l'impôt spécial remboursable de 5 % que doivent payer les corporations et certaines fiducies est compris dans ce poste. À compter de 1981, les impôts sur les revenus pétroliers sont compris dans ce poste. La Loi sur les revenus pétroliers prévoit un impôt de 8 % sur les revenus de production et les redevances pétrolières liés aux exploitations de pétrole et de gaz. En 1982, les taux d'imposition sur les revenus de production ainsi que les redevances pétrolières et de production sont de 16 % pour la période du 1er janvier au 31 mai et de 14.67 % pour la période du 1er juin au 31 décembre. Il ne s'agit ni d'impôt sur le revenu, ni d'impôt sur les bénéfices, ni de surtaxe. Cet impôt est prélevé en vertu d'une loi nouvellement adoptée par le Parlement. Revenu Canada, Impôt est l'organisme fédéral chargé d'appliquer cette législation.

Impôt de non-résidents – En vertu de l'article 212 de la loi, un impôt est retenu sur les paiements faits aux non-résidents sous forme d'intérêts, dividendes, loyers, redevances, honoraires de gestion, ainsi que sur certains autres genres de revenus de provenance canadienne. Le taux général est de 25 %, mais un taux de 20 % s'applique aux dividendes provenant de corporations qui sont possédées dans une mesure quelconque par des Canadiens.

Recettes fiscales diverses – Avant l'édition de 1984, cette colonne s'intitulait «Droits successoraux et impôt sur les successions». Ce titre a été remplacé par «Recettes fiscales diverses» car cette colonne contient également l'impôt perçu sur les compagnies d'assurances non-résidentes, les déclarations T3 se rapportant au revenu de fiducie ainsi que toute autre recette fiscale diverse.

Frais annuels totaux – Le tableau donne aussi les frais annuels de perception qui comprennent notamment les traitements, impressions, frais de voyage, papeterie, fournitures, etc., mais non la location d'immeubles ni la valeur locative des locaux occupés dans les immeubles du gouvernement.

TABLEAU 1A — RÉPARTITION ESTIMATIVE DES RECETTES PROVENANT DES PARTICULIERS, DES EMPLOYEURS ET DES CORPORATIONS

Dans ce tableau, les recouvrements qui figurent au Tableau 1 sous les postes «Impôt sur le revenu des particuliers» et «Impôt sur le revenu des corporations» sont répartis de façon estimative entre l'impôt fédéral sur le revenu, l'impôt provincial sur le revenu, l'impôt de la sécurité de la vieillesse, les cotisations au Régime de pensions du Canada et les primes d'assurance-chômage. Les autres recettes, c'est-à-dire l'impôt des non-résidents et l'impôt sur les biens transmis par décès, ne sont pas ainsi assujettis à la répartition. Historiquement, cette répartition remonte à l'année financière 1952 alors que l'impôt de la sécurité de la vieillesse a commencé à être perçu. Voici quelques remarques concernant les postes figurant dans ce tableau:

Impôt fédéral sur le revenu – Ceci représente la tranche fédérale de l'impôt sur le revenu des particuliers et des corporations.

Impôt provincial sur le revenu – Il s'agit de l'impôt provincial sur le revenu qui a été perçu pour le compte des provinces ayant signé des accords avec le gouvernement fédéral en vertu de la

Arrangements Act. The province of Quebec is not included since it collects its own income tax from both individuals and corporations, and the province of Ontario collects its own income tax from corporations.

The rates of provincial income tax for individuals for the 1982 taxation year were 59% of taxable income for Newfoundland, 52.5% for Prince Edward Island, 56.5% for Nova Scotia, 55.5% for New Brunswick, 48% for Ontario, 54% for Manitoba, 51% for Saskatchewan, 38.5% for Alberta, 44% for British Columbia, 43% for the Northwest Territories, and 43% for Yukon.

For corporations the rates were 16% of taxable income for Newfoundland, 10% for Prince Edward Island, 15% for Nova Scotia, 14% for New Brunswick, 15% for Manitoba, 14% for Saskatchewan, 11% for Alberta, 16% for British Columbia, 10% for Yukon Territory and Northwest Territories.

Old Age Security – This represents Tax receipts and, from January 1, 1972, amounts required to be credited to the Old Age Security Fund under Section 25(1)(a) of the Old Age Security Act. Section 25 of the said Act was repealed in 1975 and the following was substituted therefore: All benefits payable under this Act shall be paid out of the Consolidated Revenue Fund.

Canada Pension Plan Contributions – These contributions are collected from employees, employers and self-employed persons. Earnings in 1982 above $1,600 up to a ceiling of $16,500 a year, were subject to contributions. The rate is 1.8% of annual earnings for employees, with an equivalent matching contribution from the employer; for self-employed persons, 3.6% of annual earnings. Self-employed persons who earn less than $1,600 in a year are exempted from coverage.

Unemployment Insurance Premiums – These are collected from employees and employers and remitted by the employer.

TABLE 2 — MISCELLANEOUS ITEMS FROM 1982 INDIVIDUAL RETURNS

This table shows miscellaneous items derived from all returns. For each item, the number of all returns which had the item and, if possible, the dollar amount involved are indicated. The total of returns analyzed here varies slightly from the total of returns analyzed in Part 1 of this report. This is a 100% analysis whereas the figures shown in Part 1 are built up from a statistical sample of all returns processed to the same date. For the 1983 edition, this table was derived from a statistical sample of all returns.

Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces. La province de Québec n'est pas incluse puisqu'elle perçoit son propre impôt sur le revenu des particuliers et des corporations; la province d'Ontario perçoit son propre impôt sur le revenu des corporations.

Les taux de l'impôt provincial sur le revenu des particuliers pour l'année d'imposition 1982 étaient 59 % du revenu imposable pour Terre-Neuve, 52,5 % pour l'Île-du-Prince-Édouard, 56,5 % pour la Nouvelle-Écosse, 55.5 % pour le Nouveau-Brunswick, 48 % pour l'Ontario, 54 % pour le Manitoba, 51 % pour la Saskatchewan, 38,5 % pour l'Alberta, 44 % pour la Colombie-Britannique, 43 % pour les Territoires du Nord-Ouest, et 43 % pour le Yukon.

Dans le cas des corporations, les taux étaient 16 % du revenu imposable pour Terre-Neuve, 10 % pour l'Île-du-Prince-Édouard, 15 % pour la Nouvelle-Écosse, 14 % pour le Nouveau-Brunswick, 15 % pour le Manitoba, 14 % pour la Saskatchewan, 11 % pour l'Alberta, 16 % pour la Colombie-Britannique, 10 % pour le Yukon et les Territoires du Nord-Ouest.

Sécurité de la vieillesse – Ceci représente les recettes fiscales et, à compter du 1er janvier 1972, les montants devant être crédités à la Caisse de sécurité de la vieillesse en vertu de l'article 25(1)(a) de la Loi sur la sécurité de la vieillesse. L'article 25 de ladite loi a été abrogé en 1975 et a été remplacé par: Les prestations payables en vertu de la présente loi sont payées sur le Fonds du revenu consolidé.

Cotisations pour le Régime de pensions du Canada – Ces cotisations sont perçues des employés, des employeurs et des personnes établies à leur propre compte. En 1982, les gains supérieurs à 1 600 $ mais n'excédant pas 16 500 $ par année étaient assujettis aux cotisations. Le taux est de 1.8 % des gains annuels de l'employé, une cotisation égale étant versée par l'employeur; dans le cas des personnes établies à leur propre compte, le taux est de 3.6 % de leurs gains annuels. Les personnes établies à leur propre compte qui gagnent moins de 1 600 $ dans une année ne participent pas au Régime pour cette année-là.

Les contributions au plan d'assurance-chômage – Elles sont perçues des employeurs et des employés et sont remises par l'employeur.

TABLEAU 2 — DÉTAILS DIVERS TIRÉS DES DÉCLARATIONS DE PARTICULIERS POUR 1982

Ce tableau indique différentes caractéristiques prélevées de toutes les déclarations. Pour chacune de ces caractéristiques, on indique le nombre de déclarations faisant état de la caractéristique en question et, si possible, le montant en dollar s'y rapportant. Le total des déclarations analysées ici et le total des déclarations analysées dans la Partie 1 du présent rapport, varient légèrement. Il s'agit ici d'une analyse complète alors que les chiffres indiqués dans la Partie 1 résultent d'un échantillon statistique de toutes les déclarations vérifiées jusqu'à la même date. Pour l'édition de 1983, ce tableau découlait d'un échantillon statistique de toutes les déclarations.

Historical Tables of Individual Statistics

Tableaux historiques des statistiques concernant les particuliers

YEARLY RECORD OF RETURNS FILED
RELEVÉ ANNUEL DES DÉCLARATIONS PRODUITES

TAXATION YEARS 1950-1982 — *ANNÉES D'IMPOSITION 1950-1982*

Taxation Year / *Année d'imposition*	TAXABLE RETURNS — *DÉCLARATIONS IMPOSABLES*					Total Number of Non-Taxable Returns / *Nombre de déclarations non-imposables produites*	Total Number of Returns Filed / *Nombre total des déclarations produites*	Total Income All Returns / *Revenu total, toutes les déclarations*
	Number of Returns / *Nombre de déclarations*	Total Income / *Revenu total*	Total Exemptions and Deductions / *Total, exemptions et déductions*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*			
		($000)	($000)	($000)	($000)			($000)
1950	2,374,240	7,032,803	4,065,932	2,966,871	574,936	1,491,920	3,866,160	9,069,695
1951	2,777,950	8,747,550	4,880,014	3,867,536	812,067	1,324,220	4,102,170	10,468,916
1952	3,125,100	10,274,033	5,572,695	4,701,338	1,071,783	1,270,610	4,395,710	11,867,499
1953	3,389,530	11,466,721	6,069,615	5,397,106	1,147,262	1,292,890	4,682,420	13,064,910
1954	3,410,160	11,706,905	6,171,164	5,535,741	1,097,392	1,393,250	4,803,410	13,379,063
1955	3,558,650	12,581,598	6,476,665	6,104,933	1,148,755	1,365,050	4,923,700	14,198,659
1956	3,908,176	14,355,717	7,125,349	7,230,368	1,290,843	1,282,575	5,190,751	15,890,706
1957	4,076,465	15,628,579	7,722,520	7,906,059	1,415,115	1,402,506	5,478,971	17,312,314
1958	4,048,252	16,225,364	8,081,658	8,143,706	1,383,326	1,482,244	5,530,496	18,249,280
1959	4,242,490	17,448,289	8,494,140	8,954,149	1,580,041	1,445,035	5,687,525	19,364,402
1960	4,389,766	18,578,218	8,851,287	9,726,931	1,783,598	1,460,845	5,850,611	20,484,321
1961	4,507,767	19,601,582	9,178,564	10,423,018	1,910,278	1,456,616	5,964,383	21,479,544
1962	4,681,227	20,764,226	9,656,381	11,107,845	2,021,762	1,456,000	6,137,227	22,713,288
1963	4,927,373	22,421,607	10,201,310	12,220,297	2,243,042	1,423,570	6,350,943	24,275,109
1964	5,301,219	25,173,953	11,002,136	14,171,817	2,719,201	1,418,373	6,719,592	26,977,875
1965	5,728,942	28,341,841	11,865,142	16,483,799(1)	2,879,342	1,434,218	7,163,160	30,048,845
1966	6,276,579	32,596,843	13,210,497	19,414,589(1)	3,366,081	1,456,546	7,733,125	34,249,146
1967	6,655,683	36,241,861	13,881,572	22,381,581(1)	4,190,467	1,478,012	8,133,695	37,837,213
1968	6,966,914	40,161,472	14,451,814	25,728,508(1)	5,061,944	1,528,270	8,495,184	41,779,617
1969	7,363,963	44,911,412	15,141,584	29,787,596(1)	6,536,670	1,518,103	8,882,066	46,467,273
1970	7,641,731	49,266,158	15,675,022	33,599,746(1)	7,520,593	1,541,676	9,183,407	50,825,409
1971	7,372,571	53,356,187	15,521,230	37,839,735(1)	8,386,495	2,160,721	9,533,292	56,015,531
1972	8,081,015	62,903,008	23,776,459	39,133,153(1)	9,859,053	2,300,990	10,382,005	66,248,558
1973	8,494,519	73,601,247	26,499,830	47,131,452(1)	11,390,987	2,509,343	11,003,862	77,751,806
1974	8,930,232	89,639,654	31,657,310	58,000,887(1)	13,768,733	2,671,938	11,602,170	94,785,130
1975	8,491,745	101,683,693	34,351,612	67,348,749(1)	15,569,404	3,510,655	12,002,400	110,703,745
1976	8,806,731	117,297,437	39,915,222	77,395,179(1)	17,772,650	3,535,981	12,342,712	127,295,136
1977	8,764,718	127,725,229	43,421,526	84,309,601(1)	19,048,916	3,821,173	12,585,891	139,879,460
1978	8,813,289	140,839,986	46,902,161	93,944,189(1)	20,310,849	5,507,024	14,320,313	157,013,108
1979	9,465,786	161,964,289	55,450,392	106,514,290(1)	23,844,253	5,216,369	14,682,155	177,340,926
1980	9,906,842	187,197,763	62,916,964	124,282,657(1)	29,112,200	4,858,036	14,764,878	202,512,826
1981	10,430,624	217,440,320	71,941,095	145,499,232(1)	34,702,765	4,748,517	15,179,141	233,993,680
1982	10,428,026	238,280,441	77,874,753	158,272,282(1)	38,680,627	4,792,837	15,220,863	256,089,424

(1) Assessed taxable income does not equal total income less total exemptions and deductions because some returns in which exemptions and deductions exceed the total income are taxable (in respect of lump sum payments) but the taxable income is recorded as zero in such instances.

Note: See page 263 and following for a description of this table and of all items of data.

(1) Le revenu imposable établi n'est pas égal au revenu total moins toutes les exemptions et les déductions parce que certaines déclarations, dans lesquelles les exemptions et les déductions dépassent le revenu total, sont assujetties à l'impôt (à l'égard de paiements forfaitaires), mais le revenu imposable est indiqué comme étant néant dans de tels cas.

Remarque: On trouvera aux pages 263 et suivantes une explication de ce tableau et de tous les postes qui le composent.

HISTORICAL TABLE 2

YEARLY DISTRIBUTION OF TAXABLE RETURNS BY INCOME

TAXATION YEARS 1950-1982

Taxation Year *Année d'imposition*	INCOME CLASS BASED ON TOTAL INCOME *CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL*				
	Under *Moins de* $5,000	$5,000 to-à $10,000	$10,000 to-à $15,000	$15,000 to-à $20,000	$20,000 to-à $25,000
1950	2,205,540	125,420	23,390	9,410	4,090
1951	2,549,930	176,890	28,280	10,070	4,520
1952	2,835,160	230,300	33,740	11,940	5,460
1953	3,032,920	292,140	36,250	13,200	5,760
1954	3,033,590	307,900	38,170	14,000	6,310
1955	3,121,860	360,430	43,000	15,960	6,700
1956	3,331,410	490,804	48,968	17,504	7,376
1957	3,376,019	600,276	58,996	19,715	8,132
1958	3,256,281	676,240	68,351	22,931	9,330
1959	3,317,762	797,271	76,753	24,389	10,027
1960	3,334,160	913,885	85,765	26,879	11,388
1961	3,331,948	1,015,124	97,899	30,852	12,612
1962	3,326,418	1,173,963	112,803	33,381	13,944
1963	3,416,001	1,306,679	131,197	35,568	15,317
1964	3,496,576	1,562,635	151,904	43,158	19,122
1965	3,572,656	1,860,115	191,656	50,740	21,504
1966	3,695,135	2,195,334	256,673	65,112	25,976
1967	3,669,853	2,490,063	334,048	81,645	31,997
1968	3,560,427	2,778,210	429,311	103,092	38,463
1969	3,550,877	2,985,437	577,150	131,906	48,280
1970	3,450,040	3,127,045	756,246	169,547	58,438
1971	2,793,725	3,220,092	975,065	219,288	69,919
1972	2,765,310	3,487,239	1,297,754	306,426	99,876
1973	2,410,466	3,637,260	1,669,022	452,524	147,398
1974	1,882,585	3,580,241	2,155,194	779,873	257,830
1975	855,706	3,327,068	2,404,110	1,105,590	402,441
1976	625,462	3,014,646	2,506,617	1,450,667	622,146
1977	324,739	2,716,539	2,477,668	1,682,983	810,976
1978	153,226	2,329,742	2,518,652	1,826,996	983,669
1979	147,503	2,272,996	2,552,118	1,902,370	1,199,175
1980	92,828	2,033,003	2,466,918	1,933,078	1,423,486
1981	65,705	1,758,053	2,379,565	1,967,226	1,537,388
1982	29,209	1,460,547	2,161,649	1,924,909	1,522,683

Note: See page 263 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 263 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU HISTORIQUE 2

RÉPARTITION ANNUELLE DES DÉCLARATIONS IMPOSABLES SELON LE REVENU

ANNÉES D'IMPOSITION 1950-1982

INCOME CLASS BASED ON TOTAL INCOME / *CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL*					
$25,000 to-à $30,000[1]	$30,000 to-à $40,000[1]	$40,000 to-à $50,000[1]	$50,000 to-à $100,000[2]	$100,000 and over *et plus*[2]	Total Number of Taxpayers *Total des contribuables*
—	—	—	—	—	2,374,240
—	—	—	—	—	2,777,950
—	—	—	1,510	330	3,125,100
—	—	—	1,700	250	3,389,530
—	—	—	1,550	370	3,410,160
—	—	—	1,920	460	3,558,650
—	—	—	2,084	432	3,908,176
—	—	—	2,202	453	4,076,465
—	—	—	2,463	475	4,048,252
—	—	—	2,562	495	4,242,490
—	—	—	2,745	549	4,389,766
—	—	—	2,964	602	4,507,767
—	—	—	3,048	558	4,681,227
—	—	—	3,302	554	4,927,373
—	—	—	4,129	749	5,301,219
—	—	—	4,808	851	5,728,942
—	—	—	5,679	925	6,276,579
—	—	—	7,243	1,145	6,655,683
—	—	—	9,123	1,453	6,966,914
—	—	—	11,583	1,743	7,363,963
—	—	—	13,529	1,888	7,641,731
—	—	—	16,400	2,145	7,372,571
43,864	38,380	17,515	21,157	3,494	8,081,015
62,637	56,013	24,277	29,453	5,469	8,494,519
103,997	84,981	35,549	41,931	8,051	8,930,232
161,080	121,070	47,431	56,194	11,055	8,491,745
268,048	180,931	61,192	64,930	12,092	8,806,731
354,827	236,035	72,956	74,709	13,286	8,764,718
455,378	327,232	101,728	98,951	17,715	8,813,289
625,020	467,456	140,192	131,353	27,603	9,465,786
826,293	666,133	223,303	202,291	39,509	9,906,842
1,044,946	1,007,188	338,573	278,323	53,657	10,430,624
1,178,304	1,258,031	460,352	364,847	67,495	10,428,026

[1]Data for these specific income classes are not available prior to the 1972 taxation year, however the total includes all taxpayers.

[2]Data for these specific income classes are not available prior to the 1952 taxation year, however the total includes all taxpayers.

[1]Les données pour ces catégories spécifiques de revenu ne sont pas disponibles pour les années fiscales antérieures à 1972, toutefois le total comprend tous les contribuables.

[2]Les données pour ces catégories spécifiques de revenu ne sont pas disponibles pour les années fiscales antérieures à 1952, toutefois le total comprend tous les contribuables.

HISTORICAL TABLE 3 — *TABLEAU HISTORIQUE 3*

INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS
CHANGEMENT DE REVENU SELON LE SEXE ET L'ÂGE POUR PARTICULIERS IDENTIQUES

FROM-*DE* 1981 TO-*À* 1982

Age in 1981 / *Âge en 1981*	MALES—*HOMMES* Number in Group in 1981 / *Nombre de contribuables compris dans le groupe en 1981*	Average Income of same Group in 1981 / *Revenu moyen du même groupe pour 1981*	Average Income of same Group in 1982 / *1982*	Per Cent Increase in Income / *Pourcentage d'augmentation du revenu*	FEMALES—*FEMMES* Number in Group in 1981 / *Nombre de contribuables compris dans le groupe en 1981*	Average Income of same Group in 1981 / *Revenu moyen du même groupe pour 1981*	Average Income of same Group in 1982 / *1982*	Per Cent Increase in Income / *Pourcentage d'augmentation du revenu*	MALES & FEMALES *HOMMES & FEMMES* Number in Group in 1981 / *Nombre de contribuables compris dans le groupe en 1981*	Per Cent Increase in Income / *Pourcentage d'augmentation du revenu*
ALL INDIVIDUALS IN THE GROUP *TOUS LES PARTICULIERS DU GROUPE*										
		$	$			$	$			
Under-*Moins de* 20	489,029	5,702	7,401	29.8	412,266	4,267	5,839	36.8	904,215	32.5
20 - 24	1,039,319	12,257	13,785	12.5	1,043,976	7,934	9,239	16.5	2,083,647	14.0
25 - 29	1,006,048	18,105	19,998	10.5	1,025,340	9,326	10,402	11.5	2,031,700	10.8
30 - 34	941,161	22,352	24,560	9.9	923,992	9,519	10,801	13.5	1,865,497	10.9
35 - 39	785,226	25,578	27,817	8.8	744,302	10,149	11,509	13.4	1,529,913	10.0
40 - 44	627,426	26,760	28,855	7.8	569,492	10,812	12,066	11.6	1,197,364	8.8
45 - 49	578,959	27,035	29,057	7.5	481,783	11,306	12,454	10.2	1,061,188	8.2
50 - 54	565,293	26,961	28,965	7.4	426,767	11,935	13,080	9.6	992,663	8.0
55 - 59	507,466	25,567	27,347	7.0	359,872	12,582	13,600	8.1	868,050	7.3
60 - 64	405,988	23,080	24,257	5.1	270,769	12,723	13,812	8.6	677,321	6.0
65 - 69	302,357	19,385	20,005	3.2	214,366	13,380	14,712	10.0	518,148	5.4
70 & Over-*et plus*	354,978	16,012	17,264	7.8	343,156	13,375	15,069	12.7	712,565	10.0
TOTAL	7,604,089	20,575	22,388	8.8	6,816,915	9,989	11,249	12.6	14,444,876	10.0
INDIVIDUALS WHOSE INCOME INCREASED *PARTICULIERS DONT LE REVENU A AUGMENTÉ*										
		$	$			$	$			
Under-*Moins de* 20	342,337	5,264	8,583	63.0	296,233	4,152	6,926	66.8	640,390	64.7
20 - 24	681,971	12,026	16,158	34.4	680,424	8,551	11,672	36.5	1,362,601	35.3
25 - 29	695,537	17,979	22,798	26.8	619,545	10,624	13,937	31.2	1,315,266	28.3
30 - 34	662,236	22,113	27,700	25.3	569,569	10,951	14,436	31.8	1,231,974	27.2
35 - 39	549,907	25,274	31,374	24.1	472,150	11,507	14,973	30.1	1,022,226	25.8
40 - 44	431,146	26,210	32,598	24.4	364,918	11,989	15,319	27.8	796,249	25.3
45 - 49	392,500	26,329	32,908	25.0	308,739	12,281	15,555	26.7	701,405	25.4
50 - 54	381,891	26,184	32,862	25.5	274,912	12,683	16,021	26.3	656,996	25.7
55 - 59	337,421	24,884	31,160	25.2	231,496	12,827	16,158	26.0	569,145	25.4
60 - 64	254,531	21,964	27,802	26.6	177,117	12,295	15,760	28.2	431,830	27.0
65 - 69	203,652	16,410	20,548	25.2	160,839	11,821	14,884	25.9	365,376	25.5
70 & Over-*et plus*	271,400	13,943	17,085	22.5	272,234	12,215	15,186	24.3	554,479	23.4
TOTAL	5,205,102	19,943	25,236	26.5	4,428,712	10,688	13,951	30.5	9,649,678	27.8
INDIVIDUALS WHOSE INCOME DECREASED OR REMAINED THE SAME *PARTICULIERS DONT LE REVENU A DIMINUÉ OU EST DEMEURÉ LE MÊME*										
		$	$			$	$			
Under-*Moins de* 20	146,692	6,724	4,642	31.0 -	116,033	4,562	3,063	32.9 -	263,825	31.8 -
20 - 24	357,348	12,700	9,255	27.1 -	363,552	6,778	4,687	30.9 -	721,046	28.4 -
25 - 29	310,511	18,387	13,725	25.4 -	405,795	7,344	5,005	31.9 -	716,434	27.6 -
30 - 34	278,925	22,920	17,105	25.4 -	354,423	7,219	4,959	31.3 -	633,523	27.1 -
35 - 39	235,319	26,291	19,503	25.8 -	272,152	7,794	5,498	29.5 -	507,687	26.7 -
40 - 44	196,280	27,968	20,634	26.2 -	204,574	8,714	6,262	28.1 -	401,115	26.7 -
45 - 49	186,459	28,521	20,951	26.5 -	173,044	9,567	6,921	27.7 -	359,783	26.8 -
50 - 54	183,402	28,579	20,852	27.0 -	151,855	10,581	7,755	26.7 -	335,667	27.0 -
55 - 59	170,045	26,921	19,782	26.5 -	128,376	12,141	8,986	26.0 -	298,905	26.4 -
60 - 64	151,457	24,957	18,300	26.7 -	93,652	13,532	10,127	25.2 -	245,491	26.3 -
65 - 69	98,705	25,525	18,886	26.0 -	53,527	18,067	14,194	21.4 -	152,772	24.8 -
70 & Over-*et plus*	83,578	22,729	17,844	21.5 -	70,922	17,829	14,620	18.0 -	158,086	20.1 -
TOTAL	2,398,987	21,945	16,209	26.1 -	2,388,203	8,692	6,239	28.2 -	4,795,198	26.7 -

Note: See page 263 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 263 et suivantes une explication de ce tableau et de tous les postes qui le composent.

INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS
CHANGEMENT DE REVENU SELON LE SEXE ET L'ÂGE, POUR PARTICULIERS IDENTIQUES

FROM-*DE* 1978 TO-*À* 1982

Age in 1978 / *Âge en 1978*	MALES—*HOMMES*				FEMALES—*FEMMES*				MALES & FEMALES *HOMMES & FEMMES*	
	Number in Group in 1978 / *Nombre de contribuables compris dans le groupe en 1978*	Average Income of same Group in 1978 / *Revenu moyen du même groupe pour 1978*	Average Income of same Group in 1982 / *Revenu moyen du même groupe pour 1982*	Per Cent Increase in Income / *Pourcentage d'augmentation du revenu*	Number in Group in 1978 / *Nombre de contribuables compris dans le groupe en 1978*	Average Income of same Group in 1978 / *Revenu moyen du même groupe pour 1978*	Average Income of same Group in 1982 / *Revenu moyen du même groupe pour 1982*	Per Cent Increase in Income / *Pourcentage d'augmentation du revenu*	Number in Group in 1978 / *Nombre de contribuables compris dans le groupe en 1978*	Per Cent Increase in Income / *Pourcentage d'augmentation du revenu*
ALL INDIVIDUALS IN THE GROUP *TOUS LES PARTICULIERS DU GROUPE*										
		$	$			$	$			
Under-*Moins de* 20	487,015	4,605	13,024	182.8	399,148	3,372	9,369	177.9	886,337	181.1
20-24	938,376	9,629	18,319	90.2	938,423	5,961	10,636	78.4	1,876,946	85.7
25-29	895,192	13,576	23,261	71.3	877,531	6,651	10,869	63.4	1,772,901	68.8
30-34	828,999	17,381	27,113	56.0	769,547	6,374	11,428	79.3	1,598,714	61.9
35-39	658,293	19,459	29,044	49.3	587,493	6,794	12,126	78.5	1,246,014	56.2
40-44	568,405	20,177	29,357	45.5	466,933	7,404	12,600	70.2	1,035,593	51.2
45-49	562,276	20,372	29,481	44.7	407,636	8,059	13,249	64.4	970,214	49.1
50-54	520,339	19,844	28,485	43.5	342,909	8,756	13,972	59.6	863,683	47.1
55-59	446,696	18,789	25,964	38.2	268,897	9,522	14,521	52.5	716,027	41.5
60-64	326,594	17,044	21,933	28.7	186,259	9,765	15,628	60.0	513,137	36.4
65-69	225,673	14,026	18,867	34.5	151,525	9,319	15,536	66.7	377,657	44.4
70 & Over-*et plus*	220,524	9,280	17,173	85.1	217,377	8,785	15,861	80.6	446,761	82.9
TOTAL	6,679,009	15,433	24,084	56.1	5,614,240	6,968	12,090	73.5	12,305,320	60.9
INDIVIDUALS WHOSE INCOME INCREASED *PARTICULIERS DONT LE REVENU A AUGMENTÉ*										
		$	$			$	$			
Under-*Moins de* 20	442,574	4,365	13,907	218.6	333,579	3,265	10,878	233.2	776,282	224.0
20-24	808,379	9,408	20,179	114.5	672,911	6,138	13,942	127.1	1,481,406	118.9
25-29	767,264	13,427	25,673	91.2	601,524	7,133	14,774	107.1	1,368,917	95.9
30-34	706,082	17,320	29,959	73.0	563,456	6,971	14,789	112.1	1,269,657	82.5
35-39	552,406	19,330	32,293	67.1	446,779	7,415	15,149	104.3	999,334	75.9
40-44	469,121	20,004	32,875	64.3	358,579	7,987	15,499	94.1	827,851	71.3
45-49	460,276	20,090	33,096	64.7	314,905	8,582	16,105	87.7	775,381	69.9
50-54	419,258	19,533	32,235	65.0	267,521	9,085	16,650	83.3	687,024	69.2
55-59	338,907	18,294	30,121	64.6	206,926	9,474	17,080	80.3	546,111	68.4
60-64	211,632	15,624	26,538	69.9	149,386	8,987	17,220	91.6	361,193	76.1
65-69	177,605	12,240	20,219	65.2	135,624	8,652	16,086	85.9	313,540	72.5
70 & Over-*et plus*	198,424	8,200	17,659	115.3	204,694	8,427	16,214	92.4	411,342	103.5
TOTAL	5,552,444	14,927	26,702	78.9	4,256,298	7,272	14,965	105.8	9,819,058	86.2
INDIVIDUALS WHOSE INCOME DECREASED OR REMAINED THE SAME *PARTICULIERS DONT LE REVENU A DIMINUÉ OU EST DEMEURÉ LE MÊME*										
		$	$			$	$			
Under-*Moins de* 20	44,441	6,994	4,224	39.6-	65,569	3,914	1,688	56.9-	110,055	47.4-
20-24	129,997	11,007	6,752	38.7-	265,512	5,512	2,257	59.1-	395,540	49.0-
25-29	127,928	14,474	8,797	39.2-	276,007	5,601	2,360	57.9-	403,984	47.7-
30-34	122,917	17,733	10,768	39.3-	206,091	4,739	2,238	52.8-	329,057	43.5-
35-39	105,887	20,132	12,091	39.9-	140,714	4,821	2,527	47.6-	246,680	41.8-
40-44	99,284	20,998	12,731	39.4-	108,354	5,475	3,005	45.1-	207,742	40.7-
45-49	102,000	21,643	13,168	39.2-	92,731	6,284	3,548	43.5-	194,833	40.2-
50-54	101,081	21,133	12,929	38.8-	75,388	7,589	4,471	41.1-	176,659	39.3-
55-59	107,789	20,346	12,893	36.6-	61,971	9,682	5,975	38.3-	169,916	37.0-
60-64	114,962	19,658	13,455	31.6-	36,873	12,917	9,175	29.0-	151,944	31.1-
65-69	48,068	20,626	13,873	32.7-	15,901	15,004	10,839	27.8-	64,117	31.8-
70 & Over-*et plus*	22,100	18,969	12,810	32.5-	12,683	14,551	10,167	30.1-	35,419	31.8-
TOTAL	1,126,565	17,929	11,180	37.6-	1,357,942	6,016	3,078	48.8-	2,486,262	40.9-

Note: See page 263 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 263 et suivantes une explication de ce tableau et de tous les postes qui le composent.

HISTORICAL TABLE 5 — *TABLEAU HISTORIQUE 5*

INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS
CHANGEMENT DE REVENU SELON LE SEXE, POUR PARTICULIERS IDENTIQUES

FROM-*DE* 1981 TO-*À* 1982

Distribution by Income Class Based on Total Income in 1981 - *Répartition par catégorie de revenu d'après le revenu total de 1981*

Income Class Based on Total Income in 1982 — *Catégorie de revenu d'après le revenu total de 1982*	TOTAL NUMBER — *NOMBRE TOTAL*	Under *Moins de* $5,000	$5,000 to-*à* $7,500	$7,500 to-*à* $10,000	$10,000 to-*à* $12,500	$12,500 to-*à* $15,000	$15,000 to-*à* $20,000	$20,000 to-*à* $25,000	$25,000 to-*à* $30,000	$30,000 and over *et plus*
MALES—*HOMMES*										
Under *Moins de* $5,000	713,904	488,607	109,129	51,119	24,242	13,258	13,367	5,919	2,920	5,343
$ 5,000 to-*à* 7,500	530,218	161,315	193,324	84,393	40,127	20,038	17,847	6,715	2,915	3,544
7,500 to-*à* 10,000	569,221	73,691	129,135	181,812	79,534	43,277	38,014	13,088	5,236	5,434
10,000 to-*à* 12,500	569,706	38,345	57,536	137,914	166,548	70,902	62,175	21,074	7,812	7,400
12,500 to-*à* 15,000	546,912	18,938	28,864	57,089	144,991	148,797	96,742	31,580	10,842	9,069
15,000 to-*à* 20,000	1,058,344	15,850	23,317	42,974	84,601	218,209	482,790	125,756	37,771	27,076
20,000 to-*à* 25,000	1,019,384	6,486	8,281	14,612	24,766	44,349	370,649	418,073	86,185	45,983
25,000 to-*à* 30,000	861,805	2,761	2,987	5,534	8,985	13,948	72,887	387,410	279,861	87,432
30,000 to-*à* 50,000	1,365,350	3,088	2,819	4,247	6,209	8,545	30,888	95,173	370,057	844,324
50,000 and over *et plus*	369,245	1,269	644	882	1,056	1,366	3,839	5,707	8,924	345,558
TOTAL	7,604,089	810,350	556,036	580,576	581,059	582,689	1,189,198	1,110,495	812,523	1,381,163
FEMALES—*FEMMES*										
Under *Moins de* $5,000	2,211,527	1,927,798	173,561	61,307	24,243	10,986	8,392	2,731	1,054	1,455
$ 5,000 to-*à* 7,500	758,998	280,008	309,194	104,310	37,040	14,142	9,435	2,705	993	1,171
7,500 to-*à* 10,000	696,062	113,863	196,002	255,132	78,424	28,694	16,870	4,193	1,440	1,444
10,000 to-*à* 12,500	627,146	52,646	72,952	200,554	207,567	55,288	28,099	6,167	1,979	1,894
12,500 to-*à* 15,000	578,271	24,385	33,315	70,011	223,006	162,486	50,964	9,278	2,608	2,218
15,000 to-*à* 20,000	878,479	15,806	21,574	38,677	92,887	286,457	368,328	39,428	9,068	6,254
20,000 to-*à* 25,000	467,939	4,606	6,662	10,505	15,355	27,823	228,912	145,845	18,719	9,512
25,000 to-*à* 30,000	268,921	1,496	1,821	3,019	4,852	6,791	32,151	135,073	68,012	15,706
30,000 to-*à* 50,000	275,735	1,528	1,434	1,978	2,920	3,970	12,037	28,751	86,493	136,624
50,000 and over *et plus*	53,837	510	351	422	524	575	1,404	1,718	2,225	46,108
TOTAL	6,316,915	2,422,646	816,866	745,915	686,818	597,212	756,592	375,889	192,591	222,386
MALES AND FEMALES—*HOMMES ET FEMMES*										
Under *Moins de* $5,000	2,937,740	2,427,572	283,375	112,638	48,567	24,291	21,791	8,675	3,988	6,843
$ 5,000 to-*à* 7,500	1,292,710	442,448	504,324	189,058	77,263	34,229	27,313	9,429	3,911	4,735
7,500 to-*à* 10,000	1,267,944	187,834	325,935	438,158	158,187	72,033	54,936	17,291	6,683	6,887
10,000 to-*à* 12,500	1,198,616	91,093	130,677	339,115	374,708	126,321	90,336	27,265	9,794	9,307
12,500 to-*à* 15,000	1,126,238	43,367	62,256	127,250	368,339	311,575	147,808	40,883	13,457	11,303
15,000 to-*à* 20,000	1,937,900	31,696	44,941	81,746	177,677	504,889	851,463	165,272	46,856	33,360
20,000 to-*à* 25,000	1,487,840	11,110	14,964	25,149	40,169	72,217	599,735	564,032	104,936	55,528
25,000 to-*à* 30,000	1,131,033	4,272	4,815	8,563	13,858	20,753	105,091	522,559	347,929	103,193
30,000 to-*à* 50,000	1,641,521	4,626	4,261	6,240	9,144	12,538	42,963	123,970	456,629	981,150
50,000 and over *et plus*	423,334	1,791	1,008	1,310	1,584	1,948	5,248	7,433	11,154	391,858
TOTAL	14,444,876	3,245,809	1,376,556	1,329,227	1,269,496	1,180,794	1,946,684	1,486,809	1,005,337	1,604,164

Note: See page 263 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 263 et suivantes une explication de ce tableau et de tous les postes qui le composent.

INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS
CHANGEMENT DE REVENU SELON LE SEXE, POUR PARTICULIERS IDENTIQUES

FROM-*DE* 1978 TO-*À* 1982

Distribution by Income Class Based on Total Income in 1978 - *Répartition par catégorie de revenu d'après le revenu total de 1978*

Income Class Based on Total Income in 1982 — *Catégorie de revenu d'après le revenu total de 1982*	TOTAL NUMBER — *NOMBRE TOTAL*	Under *Moins de* $5,000	$5,000 to-*à* $7,500	$7,500 to-*à* $10,000	$10,000 to-*à* $12,500	$12,500 to-*à* $15,000	$15,000 to-*à* $20,000	$20,000 to-*à* $25,000	$25,000 to-*à* $30,000	$30,000 and over *et plus*
MALES—*HOMMES*										
Under *Moins de* $5,000	423,118	230,021	64,921	44,159	28,974	19,336	20,674	7,770	3,070	4,193
$ 5,000 to-*à* 7,500	370,963	159,947	79,245	48,811	31,145	19,664	20,115	6,903	2,536	2,597
7,500 to-*à* 10,000	441,602	119,938	117,499	75,953	47,765	31,667	31,572	10,145	3,650	3,413
10,000 to-*à* 12,500	472,131	92,832	96,751	110,035	64,592	41,729	43,226	14,001	4,732	4,233
12,500 to-*à* 15,000	476,280	74,970	67,723	110,774	90,320	51,966	52,801	17,280	5,797	4,649
15,000 to-*à* 20,000	977,444	104,663	87,192	144,989	225,472	187,242	154,613	46,148	15,026	12,099
20,000 to-*à* 25,000	975,979	63,893	52,959	74,611	124,295	222,661	328,468	72,083	20,929	16,080
25,000 to-*à* 30,000	839,233	33,956	28,206	36,176	54,338	100,426	393,852	142,037	29,959	20,283
30,000 to-*à* 50,000	1,340,694	23,748	21,517	28,468	38,456	61,645	302,632	455,550	250,754	157,924
50,000 and over *et plus*	361,565	3,893	3,117	4,221	5,091	6,379	19,869	31,332	46,237	241,426
TOTAL	6,679,009	907,861	619,130	678,197	710,448	742,715	1,367,822	803,249	382,690	466,897
FEMALES—*FEMMES*										
Under *Moins de* $5,000	1,686,461	1,377,521	146,132	87,716	41,987	17,641	11,944	2,342	616	562
$ 5,000 to-*à* 7,500	553,818	350,797	110,157	51,276	22,626	9,690	6,854	1,561	436	421
7,500 to-*à* 10,000	538,941	253,802	158,165	73,259	29,919	12,330	8,523	1,886	536	521
10,000 to-*à* 12,500	513,620	182,040	145,371	117,497	38,633	15,628	10,852	2,297	694	608
12,500 to-*à* 15,000	499,954	136,710	100,794	162,594	62,840	19,812	12,910	2,807	821	666
15,000 to-*à* 20,000	807,806	145,426	98,407	209,226	230,322	78,525	34,705	7,315	2,157	1,723
20,000 to-*à* 25,000	440,492	60,640	34,049	52,820	99,009	112,888	66,993	9,396	2,641	2,056
25,000 to-*à* 30,000	257,311	22,955	14,110	17,700	27,719	48,943	103,134	16,986	3,409	2,355
30,000 to-*à* 50,000	265,066	13,455	9,194	11,609	15,371	21,652	81,450	69,368	27,984	14,983
50,000 and over *et plus*	50,771	2,709	1,734	2,016	2,256	2,313	5,168	5,466	5,953	23,156
TOTAL	5,614,240	2,546,055	818,113	785,713	570,682	339,422	342,533	119,424	45,247	47,051
MALES AND FEMALES—*HOMMES ET FEMMES*										
Under *Moins de* $5,000	2,116,159	1,613,861	211,183	131,932	70,981	36,991	32,635	10,115	3,692	4,769
$ 5,000 to-*à* 7,500	926,415	512,116	189,591	100,131	53,787	29,358	26,971	8,466	2,973	3,022
7,500 to-*à* 10,000	981,706	374,427	276,005	149,285	77,712	44,007	40,109	12,037	4,189	3,935
10,000 to-*à* 12,500	986,597	275,216	242,424	227,648	103,272	57,373	54,089	16,303	5,427	4,845
12,500 to-*à* 15,000	976,768	211,841	168,668	273,490	153,202	71,801	65,736	20,092	6,619	5,319
15,000 to-*à* 20,000	1,785,785	250,224	185,719	354,345	455,858	265,806	189,349	53,469	17,186	13,829
20,000 to-*à* 25,000	1,416,734	124,579	87,046	127,481	223,346	335,585	395,495	81,488	23,572	18,142
25,000 to-*à* 30,000	1,096,710	56,935	42,334	53,897	82,089	149,382	497,007	159,037	33,379	22,650
30,000 to-*à* 50,000	1,605,990	37,236	30,729	40,097	53,849	83,315	384,112	524,959	278,754	172,939
50,000 and over *et plus*	412,456	6,609	4,854	6,245	7,351	8,697	25,049	36,807	52,204	264,640
TOTAL	12,305,320	3,463,044	1,438,553	1,464,551	1,281,447	1,082,315	1,710,552	922,773	427,995	514,090

	MALES *HOMMES*	FEMALES *FEMMES*	TOTAL	
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1978	$15,433	6,968	11,561	*MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1978*
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1979	$17,429	7,950	13,092	*MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1979*
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1980	$19,386	9,071	14,667	*MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1980*
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1981	$22,283	10,879	17,065	*MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1981*
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1982	$24,084	12,090	18,596	*MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1982*
PER CENT INCREASE IN INCOMES 1978 TO 1982	56.1	73.5	60.9	*POURCENTAGE D'AUGMENTATION DES REVENUS DE 1978 À 1982*

Note: See page 263 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 263 et suivantes une explication de ce tableau et de tous les postes qui le composent.

Miscellaneous Statistics

Money figures may not add to total due to rounding.

Statistiques diverses

Les montants ayant été arrondis, leur somme peut ne pas correspondre au total.

TABLE 1 - *TABLEAU 1*

ANNUAL COLLECTIONS AND COST OF ADMINISTRATION
RENTRÉES ANNUELLES ET FRAIS D'ADMINISTRATION

(All money figures in millions of dollars) - (*En millions de dollars*)

1950-1983 FISCAL YEARS - *ANNÉES FINANCIERES 1950-1983*

Fiscal Year Ended March 31 / *Année financière se terminant le 31 mars*	Individual Income Tax (1) / *Impôt sur le revenu des particuliers* (1)	Corporation Income Tax (2) / *Impôt sur le revenu des corporations* (2)	Excess Profits & Special Taxes / *Impôt sur les surplus de bénéfices et impôts spéciaux*	Non-Resident Tax / *Impôt de non-résidents*	Miscellaneous Tax Revenue (7) / *Recettes Fiscales Diverses* (7)	Total Collections Subdivided(3) Taxes / *Recettes totales subdivisées*(3) *Impôts*	C.P.P. & U.I.C. / *R.P.C. et C.A.C.*	Total Annual Cost Subdivided(3) Taxes / *Frais annuels totaux subdivisés*(3) *Impôts*	C.P.P. & U.I.C. / *R.P.C. et C.A.C.*	Percentage Cost of Collection (Taxes) / *Frais de perception en %* (*Impôt*)
	$	$	$	$	$	$	$	$	$	
1950.....	622.0	603.2	—1.8	47.5	29.9	1,300.8		28.1		2.16
1951.....	652.3	799.2	10.2	61.6	33.6	1,556.9		25.2		1.62
1952.....	975.8	1,132.7	2.4	55.0	38.2	2,204.1		21.9		0.99
1953.....	1,225.3	1,276.9	—	53.7	38.1	2,594.0		21.8		0.84
1954.....	1,278.3	1,246.8	—	53.8	39.1	2,618.0		22.9		0.88
1955.....	1,284.4	1,066.5	—	61.3	44.8	2,457.0		25.7		1.05
1956.....	1,288.1	1,081.0	—	66.2	66.6	2,501.9		26.1		1.04
1957.....	1,525.5	1,335.6	—	76.4	79.7	3,017.2		28.4		0.94
1958.....	1,634.8	1,295.5	—	64.3	71.6	3,066.2		31.2		1.02
1959.....	1,499.9	1,075.9	—	61.2	72.5	2,709.5		31.8		1.17
1960.....	1,752.2	1,234.2	—	73.4	88.4	3,148.2		31.8		1.01
1961.....	1,940.6	1,380.1	—	88.2	84.9	3,493.7		34.3		.98
1962.....	2,088.3	1,303.5	—	112.3	84.6	3,588.7		35.6		.99
1963.....	2,270.8	1,362.7	—	129.1	87.1	3,849.7		38.2		.99
1964.....	2,454.6	1,472.2	—	124.5	90.7	4,141.9		40.7		.98
1965.....	2,903.9	1,804.5	—	143.7	88.6	4,940.7		42.2	0.5	.85
1966.....	3,261.5	1,891.1	—	170.0	108.4	5,336.1	94.9	45.5	1.8	.85
1967.....	4,335.0	1,874.9	196.2(4)	203.6	101.1	6,123.3	587.5	52.0	5.3	.85
1968.....	5,251.1	1,987.5	39.1(4)	220.5	102.2	6,959.8	640.6	58.4	5.8	.84
1969.....	6,118.3	2,416.9	—94.5(4)	205.5	112.4	8,060.6	698.0	60.5	7.0	.75
1970.....	7,661.9	3,080.0	—102.7(4)	248.6	100.6	10,242.8	745.6	74.5	8.0	.73
1971.....	8,839.4	2,653.3	—35.1(4)	258.2	119.8	11,022.7	812.9	84.4	8.0	.77
1972.....	10,085.0	2,664.6	—1.7(4)	287.7	132.0	12,231.1	936.5	100.3	10.9	.82
1973.....	12,130.2	3,287.8	—0.8(4)	291.8	71.6(5)	14,119.7	1,660.8	125.5r	12.3	.89
1974.....	13,649.1	4,087.7	—0.4(4)	323.7	38.7(5)	16,057.5	2,041.5	156.1r	16.3r	.97
1975.....	17,436.9	5,386.4	—0.1(4)	427.5	24.1(5)	20,415.3	2,859.7	205.8	20.9	1.01
1976.....	19,532.2	6,610.7	—	481.3	15.8	23,063.7	3,576.3	234.5	23.9	1.02
1977.....	22,711.3	5,958.8	—	451.0	77.3	24,986.3	4,212.1	262.0	27.7	1.05
1978.....	23,101.6	6,625.8	—	502.7	64.8	25,854.7	4,440.2	309.4	32.6	1.20
1979.....	24,954.9	7,218.0	—	568.1	75.3	27,826.9	4,989.4	344.7	33.0	1.24
1980.....	27,935.1	8,511.6	—	787.2	94.8	32,104.1	5,224.6	350.5	38.3	1.09
1981.....	33,888.2	9,537.5	26.8(6)	866.9	97.7	38,317.9	6,099.2	411.0	44.0	1.07
1982.....	41,998.4	9,316.7	864.4(6)	1,018.1	119.2	45,147.5	8,169.3	494.2	51.4	1.09
1983.....	46,263.7	7,593.7	1,960.3(6)	998.0	130.7	48,461.1	8,485.3	552.9	53.8	1.14

(1) Includes collections of Old Age Security Tax from 1952, Provincial Income Tax collected by the federal government from 1962, Canada Pension Plan Contributions beginning 1966, Social Development Tax beginning 1969, Unemployment Insurance Premiums beginning 1972.

(2) Includes collection of Old Age Security Tax from 1952, Provincial Income Tax collected by the federal Government from 1962.

(3) Taxes include all taxes collected by the National Revenue, Taxation apart from Canada Pension Plan Contributions (C.P.P.) which are here segregated.

(4) Special 5% Refundable Tax payable by corporations and certain trusts.

(5) Includes Provincial Succession Duties and Gift Tax.

(6) Petroleum and Gas Revenue Taxes.

(7) Change in column heading for the 1984 edition is explained in the Description of Items for Miscellaneous Table 1.

Note: For years prior to 1950, see Taxation Statistics, 1970 edition.

r-revised

(1) Comprend les sommes perçues relativement à l'impôt de la sécurité de la vieillesse depuis 1952, l'impôt provincial sur le revenu perçu par le gouvernement fédéral depuis 1962, les cotisations pour le Régime de pensions du Canada, à partir de 1966 et l'impôt de progrès social à partir de 1969, les primes d'assurance-chômage à partir de 1972.

(2) Comprend les sommes perçues relativement à l'impôt de la sécurité de la vieillesse depuis 1952, et l'impôt provincial sur le revenu perçu par le gouvernement fédéral depuis 1962.

(3) Les impôts comprennent tous les impôts perçus par le Ministère du Revenu National, Impôt, sauf les cotisations pour le Régime de pensions du Canada (R.P.C.) qui sont indiquées séparément.

(4) Impôt remboursable spécial de 5% payable par les corporations et certaines fiducies.

(5) Comprend les droits successoraux provinciaux et l'impôt sur les dons.

(6) Les impôts sur les revenus pétroliers.

(7) Le changement d'entête de cette colonne pour l'édition de 1984 est expliqué dans la description des postes du Tableau 1 de la Partie 3.

Remarque: Pour les années antérieures à 1950, voir l'édition 1970 de Statistiques Fiscales.

r-révisé

ESTIMATED ALLOCATION OF COLLECTIONS FROM INDIVIDUALS, EMPLOYERS AND CORPORATIONS

RÉPARTITION ESTIMATIVE DES RECETTES PROVENANT DES PARTICULIERS, DES EMPLOYEURS ET DES CORPORATIONS

(All money figures in millions of dollars) - (*En millions de dollars*)

Fiscal Year Ended Mar. 31 / *Année financière se terminant le 31 mars*	Federal Income Tax / *Impôt fédéral sur le revenu*		Provincial Income Tax / *Impôt provincial sur le revenu*		Old Age Security Tax / *Impôt de sécurité de vieillesse*		Canada Pension Plan Contributions (3) / *Cotisations pour le régime de pensions du Canada* (3)	Unemployment Insurance Premiums (4) / *Primes d'assurance-chômage* (4)	Total Collections Allocated (5) / *Perceptions totales réparties* (5)
	Individuals / *Particuliers* (1)	Corporations / *Corporations* (1)	Individuals / *Particuliers*	Corporations / *Corporations*	Individuals / *Particuliers* (2)	Corporations / *Corporations* (2)			
	$	$	$	$	$	$	$	$	$
1952.....	975.7	1,130.7			0.1	2.0			2,108.5
1953.....	1,180.1	1,240.0			45.2	36.9			2,502.2
1954.....	1,187.6	1,191.2			90.7	55.6			2,525.1
1955.....	1,183.5	1,020.5			100.9	46.0			2,350.9
1956.....	1,185.6	1,027.7			102.5	53.3			2,369.1
1957.....	1,400.4	1,268.3			125.0	67.3			2,861.1
1958.....	1,499.8	1,234.8			135.0	60.7			2,930.3
1959.....	1,353.5	1,020.6			146.4	55.3			2,575.8
1960.....	1,566.6	1,142.9			185.6	91.3			2,986.4
1961.....	1,711.2	1,276.6			229.4	103.5			3,320.7
1962.....	1,792.7	1,202.0	38.0	—	259.0	100.1			3,391.8
1963.....	1,744.6	1,182.8	252.4	64.5	273.7	115.2			3,633.5
1964.....	1,865.1	1,258.9	286.8	97.4	302.6	115.7			3,926.8
1965.....	2,103.3	1,523.8	368.7	135.4	431.9	145.2			4,708.4
1966.....	2,142.5	1,606.6	529.2	132.2	494.9	152.3	94.9		5,152.6
1967.....	2,473.8	1,593.2	697.1	132.2	576.6	149.5	587.5		6,209.9
1968.....	2,849.6	1,670.5	960.8	167.0	800.1	150.0	640.6		7,238.6
1969.....	3,419.4	2,030.1	1,085.9	203.8	915.0	183.0	698.0		8,535.2
1970.....	4,561.6	2,612.0	1,328.2	240.9	1,026.5	227.1	745.6		10,741.9
1971.....	5,062.6	2,218.6	1,631.4	226.8	1,132.5	207.9	812.9		11,492.7
1972.....	6,023.9	2,183.1	1,887.6	269.0	1,237.0	212.5	826.0	110.5	12,749.6
1973.....	7,188.4	2,653.5	2,091.0	368.3	1,190.0	266.0	897.4	763.4	15,418.0
1974.....	7,925.8	3,411.0	2,376.2	377.7	1,300.0	299.0	1,019.4	1,022.1	17,736.8
1975.....	10,062.3r	4,285.2r	2,872.9r	550.7r	1,642.0r	550.5r	1,238.8	1,620.9	22,823.3
1976.....	12,202.2	5,608.3	3,246.8	862.5	507.0	139.8	1,489.2	2,087.1	26,142.9
1977.....	14,620.2	5,377.4	3,878.9	581.4	—	—	1,684.2	2,528.0	28,670.1
1978.....	14,341.8r	5,827.7	4,319.6	798.1	—	—	1,845.4	2,594.8	29,727.4r
1979.....	15,080.8	6,261.7	4,884.7	956.3	—	—	2,124.1	2,865.3	32,172.9
1980.....	17,312.5	7,620.9	5,398.0	890.7	—	—	2,367.5	2,857.1	36,446.7
1981.....	19,837.1	8,106.5	7,351.9	1,431.0	—	—	2,689.3	3,409.9	43,425.7
1982.....	24,046.2	8,117.7	9,782.9	1,199.0	—	—	3,281.9	4,887.4	51,315.1
1983.....	26,330.0	7,139.2	11,448.4	454.5	—	—	3,446.4	5,038.9	53,857.4

(1) Include Social Development Tax 1969 to 1973.

(2) This represents Tax receipts and, from January 1, 1972, amounts required to be credited to the Old Age Security Fund under Section 25(1)(a) of the Old Age Security Act. Section 25 of the said Act was repealed in 1975 and the following was substituted therefor: All benefits payable under this Act shall be paid out of the Consolidated Revenue Fund.

(3) Total contributions by employers, employees and self-employed persons. The 1966 figure covers only two months.

(4) The 1972 figure covers only two months.

(5) Equals total of the first two columns shown on opposite page under headings "Individual Income Tax" and "Corporation Income Tax."

r - revised

(1) Comprend l'impôt de progrès social de 1969 à 1973.

(2) Ceci représente les recettes fiscales et, à compter du 1er janvier 1972, les montants devant être crédités à la Caisse de sécurité de la vieillesse en vertu de l'article 25(1)(a) de la Loi sur la sécurité de la vieillesse. L'article 25 de la dite loi a été abrogé en 1975 et a été remplacé par: Les prestations payables en vertu de la présente loi sont payées sur les Fonds du revenu consolidé.

(3) Cotisations totales de la part des employeurs, des employés et des personnes travaillant pour leur propre compte. Les chiffres de 1966 couvrent seulement deux mois.

(4) Le chiffre de 1972 couvre seulement deux mois.

(5) Correspond au total des deux premières colonnes figurant sur la page en regard, sous les titres "Impôt sur le revenu des particuliers" et "Impôt sur le revenu des corporations."

r - révisé

TABLE 2 - *TABLEAU 2*

MISCELLANEOUS ITEMS FROM 1982 INDIVIDUAL RETURNS
DÉTAILS DIVERS TIRÉS DES DÉCLARATIONS DE PARTICULIERS POUR 1982

	Number of Returns *Nombre de déclarations*	Amount $000 *Montant $000*
Total Number of Returns Analyzed (See Note Below) - *Nombre total de déclarations analysées (voir remarque ci-dessous)*	15,221,467	—
Returns Claiming Refunds - *Déclarations comportant des remboursements*	10,704,431	6,315,202
Returns Paid in Full or Declaring no Tax - *Déclarations ne comportant aucun solde à acquitter ou aucun impôt*	2,458,925	—
Returns Declaring Amount Owing - *Déclarations indiquant des montants dus*	2,058,111	2.442,085
Returns Claiming Deductions at Source - *Déclarations comportant des déductions à la source*	11,094,998	33,758,678
Returns Reporting Instalments Payments - *Déclarations signalant des versements*	591,475	2,807,706
Interest Charged on Short Instalments - *Intérêt imposé sur les versements insuffisants*	544,683	143,942
Penalties for Late Filing - *Pénalités pour production tardive*	129,020	9,004
Returns Claiming Tax Adjustments - *Déclarations qui demandent un redressement d'impôt*	3,269	1,118
Returns Claiming Dividend Tax Credits - *Déclarations réclamant des dégrèvements pour dividendes*	1,062,976	1,977,708
Returns Claiming Foreign Tax Credits - *Déclarations comportant des dégrèvements pour impôts étrangers*	100,481	91,072
Returns Claiming Prior Year Losses - *Déclarations faisant état de pertes d'années antérieures*	54,328	211,073
Returns of Immigrants - *Déclarations d'immigrants*	44,428	—
Returns of Emigrants - *Déclarations d'émigrants*	19,061	—
Returns of Deceased Taxpayers - *Déclarations de contribuables décédés*	73,067	—
Returns in the French Language - *Déclarations en français*	3,370,027	—
Number of first time filers - *Nombre de premières déclarations*	424,241	—

Note: The total of returns analyzed here varies slightly from the total of returns analyzed in Part 1 of this report. This is a 100% analysis whereas the figures shown in Part 1 are built up from a statistical sample of all returns processed to the same date. For the 1983 edition, this table was derived from statistical samples of all returns.

Remarque: Le total des déclarations analysées ici et le total des déclarations dans la Partie 1 du présent rapport, varient légèrement. Il s'agit ici d'une analyse complète alors que les chiffres indiqués dans la Partie 1 résultent d'un échantillon statistique de toutes les déclarations vérifiées jusqu'à la même date. Pour l'édition de 1983, ce tableau découlait d'un échantillon statistique de toutes les déclarations.

APPENDIX

Facsimiles of 1982 Individual Income Tax Return Forms

APPENDICE

Fac-similés de formules de déclarations d'impôt sur le revenu des particuliers de 1982

Revenue Canada Taxation | Revenu Canada Impôt

T1 SPECIAL — 1982

Please complete and mail this copy

1982 Federal and British Columbia Individual Income Tax Return

Identification

Account Number

If the name or address shown below is incorrect, print the necessary corrections in the appropriate area.

Please use this area if the information to the immediate left is incorrect.

◀ Social Insurance Number

◀ Date of Birth
Day Month Year

Marital Status on December 31, 1982
◀ Married 1 ☐ Widow(er) 2 ☐
Divorced 3 ☐ Separated 4 ☐
Single 5 ☐

◀ Name of Spouse

◀ Spouse's Social Insurance Number

Province or Territory of Residence on December 31, 1982

If you ceased to be a resident of Canada in 1982, please give
Date of Departure 2
Day Month

Corrected Name: Usual First Name and Initial Surname, Family or Last Name

Corrected Address: Number, Street, Apt. No., P.O. Box No. or R.R. No.

City

Province Postal Code

Address of Spouse: same as mine or

Calculation of Net Income

Please do not use this area

		$	¢	$	¢
Income from Employment	Total Earnings Before Deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips)	01			
	Other employment income including adult training allowances, tips and gratuities, etc. (please specify)	03			
	Total employment earnings (add lines 01 and 03)	04			
	Subtract: Employment expense deduction — If line 04 above is $16,667 or more claim $500.00 If less, claim 3% of line 04	05			
	Net employment earnings (subtract line 05 from line 04)	08			
Income from Other Sources	Old Age Security Pension (attach copy of T4A(OAS) slip)	09			
	Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	10			
	Other pensions or superannuation (attach copy 3 of T4A slips)	11			
	Taxable Family Allowance payments (attach copy of TFA1 slip)	12			
	Unemployment Insurance benefits (attach copy 2 of T4U slip)	13			
	Interest income (from Schedule 4S on page 4)	13			
	Other income (please specify)	14			
	Total Income (add lines 08 to 18 inclusive)	24			
Deductions from Total Income	Canada or Quebec Pension Plan Contributions: Contributions through employment from Box (D) on all T4 slips (maximum $268.20)	25			
	Unemployment Insurance Premiums from Box (E) on all T4 slips (maximum $300.30)	26			
	Registered pension plan contributions from Box (F) on all T4 slips	27			
	Annual union, professional or like dues (attach receipts)	38			
	Tuition fees — claimable by student only (attach receipts)	39			
	Carrying charges (from Schedule 4S on page 4)	39			
	Add lines 25 to 39 inclusive	40			
	Net Income (subtract line 40 from line 24)	41			

Please do not use this area 47

Please do not use this area 300

Revenu Canada Impôt | Revenue Canada Taxation

T1 SPECIALE—1982

Remplir et poster cet exemplaire

1982 — Déclaration fédérale et provinciale d'impôt sur le revenu des particuliers (C.-B.)

Identification

Numéro de compte

Si vos nom ou adresse indiqués ci-dessous sont inexacts, faites la rectification dans les cases prévues à cette fin.

Si les renseignements inscrits à gauche sont inexacts, rectifiez.

Numéro d'assurance sociale

Date de naissance — Jour / Mois / Année

État civil le 31 décembre 1982

Marié(e) 1 ☐ Veuf (Veuve) 2 ☐
Divorcé(e) 3 ☐ Séparé(e) 4 ☐
Célibataire 5 ☐

Prénom du conjoint

Numéro d'assurance sociale du conjoint

Province ou territoire de résidence au 31 décembre 1982

Si vous avez cessé d'être résident du Canada en 1982, donnez

Date de départ 2 — Jour / Mois

Nom exact — Prénom usuel et initiales / Nom de famille

Adresse exacte — Numéro, rue et nº d'app., C.P. ou R.R.

Ville

Province — Code postal

Adresse du conjoint comme la mienne ou

Ne rien écrire ici

Calcul du revenu net

		$	¢	$	¢
Revenus d'emploi	Gains totaux avant retenues selon case (C) des feuillets T4 (annexer copie 2 des feuillets T4)	01			
	Autres revenus d'emploi, y compris allocations de formation des adultes, pourboires et gratifications, etc. (préciser)	02			
	Total des gains d'un emploi (ligne 01 plus ligne 03)	04			
	Soustraire : Déduction pour dépenses relatives à un emploi – Si le montant de la ligne 04 est égal ou supérieur à $16,667, inscrire $500. S'il est inférieur, inscrire 3% du montant de la ligne 04.	05			
	Gains nets d'un emploi (ligne 04 moins ligne 05)	08			
Revenus d'autres provenances	Pension de sécurité de la vieillesse (annexer feuillet T4A(OAS))	09			
	Prestations – Régime de pensions du Canada ou Régime de rentes du Québec (annexer copie 2 du feuillet T4A(P))	10			
	Autres pensions et pensions de retraite (annexer copie 3 des feuillets T4A)	11			
	Allocations familiales imposables (annexer feuillet TFA1)	12			
	Prestations d'assurance-chômage (annexer copie 2 du feuillet T4U)	13			
	Intérêts (Annexe 4S, page 4)	15			
	Autres revenus (préciser)	16			
	Revenu total (total des lignes 08 à 16 incl.)	24			
Déductions du revenu total	Cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec Cotisations d'employé selon case (D) des feuillets T4 (maximum $268.20)	25			
	Primes d'assurance-chômage selon case (E) des feuillets T4 (maximum $300.30)	26			
	Cotisations à un régime enregistré de pensions selon case (F) des feuillets T4	32			
	Cotisations annuelles syndicales, professionnelles ou semblables (annexer reçus)	38			
	Frais de scolarité – déductibles par l'étudiant seulement (annexer reçus)	39			
	Frais financiers (Annexe 4S, page 4)				
	Total des lignes 25 à 39 incl.	40			
	Revenu net (ligne 24 moins ligne 40)	41			

Ne rien écrire ici 17

Ne rien écrire ici 500

2 Calculation of Taxable Income

Net Income (from line 41 on page 1) 41

Claim for Personal Exemptions

Basic Personal Exemption — Claim $3,560.00

Age Exemption — If you were born in 1917 or earlier — Claim $2,220.00
If you did not receive the Old Age Security Pension, attach a letter giving reasons.

Married Exemption — If applicable, please check √ box 1. or 2.
Married on or before December 31, 1982, and supported spouse in 1982
1. whose net income in that year, while married, was not over $550 — 1. ☐ — Claim $3,110.00
2. whose net income in that year, while married, was over $550, but not over $3,660. — 2. ☐ 3,660.00 — 42

Subtract: spouse's net income while married — Claim

If your marital status changed in 1982, please give date of change

Exemption for Wholly Dependent Children
Provide details below and claim according to child's age and net income.
See Guide item 13 if child's net income exceeds limit.
Children born in 1965 or later — Claim **$670** for each child whose net income was not over $2,320.
Children born in 1964 or earlier — Claim **$1,220** for each child whose net income was not over $2,440 and who, if born in 1960 or earlier, was in full-time attendance at a school or university or was infirm.

Name of child (attach list if space insufficient)	Relationship to you	Date of birth of child Day	Month	Year	If born in 1960 or earlier state whether infirm or school attended	Net income in 1982 $	Claim

Total claim for wholly dependent children — 43

Total Personal Exemptions (add above items) — 45

Subtract line 45 from line 41 — 46

Other deductions from Net Income

Standard deduction or Charitable donations
Standard deduction — Claim $100 (no receipts required) **or** total at line 49 below, **but not both** — 47
Charitable donations (attach receipts) — 48

Interest income deduction (from Schedule 4S on page 4) — 51
Pension income deduction — 52
Deduction for blind persons or persons confined to a bed or wheelchair
Claim relates to: Self ☐ or dependant other than spouse (specify) — 53
Education deduction (attach completed form T2202 or T2202A) — 54

Add lines 47, 51 to 54 inclusive — 61

Taxable Income (subtract line 61 from line 46) — 12

Summary of Tax and Credits

Federal Tax: from Tax Table
Subtract: Spouse's Federal Tax Reduction (See Guide item 21) 913
Federal Tax Payable — 63

Subtract: **Federal Political Contribution Tax Credit** from calculation on page 4 — 64
Net Federal Tax Payable
British Columbia Tax Payable from Tax Table (If your Taxable Income is $2,890 or less, the amount at this line should not exceed line 63 above) — 67

Total Payable — 10

Total tax deducted per information slips	11	
British Columbia Tax Credit	14	
Canada Pension Plan Overpayment	15	
Unemployment Insurance Overpayment	16	
Amounts paid by instalments	17	
Child Tax Credit (from Schedule 10 on page 4)	18	
Total Credits		

Please enter this difference in applicable space below.
A difference of less than $1.00 is neither charged nor refunded.

I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Date Telephone

It is a serious offence to make a false return.

Refund 19 •

IMPORTANT. Your guide tells you when to expect your refund.

Balance Due 19 •

Amount Enclosed •

Form authorized and prescribed by order of the Minister of National Revenue.
Canadian Human Rights Act Federal Information Bank number 15605

2 Calcul du revenu imposable

Revenu net (ligne 41, page 1) 41 — $ | c

Demande d'exemptions personnelles

		$	c
Exemption personnelle de base	**Inscrire $3,560.00**		
Exemption en raison d'âge—Si vous êtes né(e) en 1917 ou avant	**Inscrire $2,220.00**		
Si vous n'avez pas reçu de pension de sécurité de la vieillesse, joindre une lettre pour en donner la raison.			
Exemption de marié(e)—S'il y a lieu, cocher ☑ le numéro 1 ou 2.			
Marié(e) au 31 décembre 1982 et soutien, en 1982, de votre conjoint			
1. dont le revenu net au cours de l'année, pendant le mariage, n'a pas dépassé $550 — 1.	**Inscrire $3,110.00**		
2. dont le revenu net au cours de l'année, pendant le mariage, s'est situé entre $550 et $3,660 — 2.	3,660 00		
Moins: Revenu net du conjoint pendant le mariage			
Si votre état civil a changé en 1982, donnez la date du changement	Inscrire		

Exemption pour enfants entièrement à charge

Donner les précisions exigées ci-dessous et demander les exemptions suivant l'âge et le revenu net de l'enfant. Voir nº 13 du Guide si le revenu net de l'enfant dépasse les limites. **Enfants nés en 1965 ou après** – Déduire **$670** pour chaque enfant dont le revenu net n'a pas dépassé $2,320. **Enfants nés en 1964 ou avant** – Déduire **$1,220** pour chaque enfant dont le revenu net n'a pas dépassé $2,440 et qui, s'il est né en 1960 ou avant, fréquentait l'école ou l'université à temps plein ou était infirme.

Nom de l'enfant (Faute d'espace, annexer une liste.)	*Lien de parenté avec vous*	*Date de naissance de l'enfant Jour*	*Mois*	*Année*	*S'il est né en 1960 ou avant, indiquer l'école fréquentée ou dire s'il était infirme*	*Revenu net en 1982 $*	*Exemption*

Total des exemptions pour enfants entièrement à charge — 43

Total des exemptions personnelles (additionner les exemptions ci-dessus) — 45

Ligne 41 moins ligne 45 — 46

Autres déductions du revenu net

Déduction forfaitaire ou dons de charité		
Déduction forfaitaire—Déduire $100 (aucun reçu nécessaire) **ou** le total à la ligne 49, **mais non les deux**	47	
Dons de charité (annexer reçus)	48	
Déduction pour intérêts (Annexe 4S, page 4)	49	
Déduction relative au revenu de pensions	50	
Déduction relative aux personnes aveugles ou devant garder le lit ou demeurer dans un fauteuil roulant. Personne visée: Vous-même ; ou personne à charge autre que le conjoint (préciser):	51	
Déduction relative aux études (Annexer formule T2202 ou T2202A remplie)	54	
Additionner les lignes 47 et 51 à 54 incl.	61	

Revenu imposable (ligne 46 moins ligne 61) — 62

Sommaire de l'impôt et des crédits

Impôt fédéral selon table d'impôt

Soustraire: Réduction d'impôt fédéral du conjoint (voir Guide, nº 21) 913

Impôt fédéral à payer — 63

Soustraire: **Crédit d'impôt pour contributions politiques fédérales** selon calcul de la page 4 — 64

Impôt fédéral net à payer

Impôt de la Colombie-Britannique à payer selon table d'impôt (si votre revenu imposable est de $2,890 ou moins, le montant inscrit ici ne doit pas dépasser celui de la ligne 63 ci-dessus) — 67

Total à payer — 69 •

Impôt total retenu selon feuillets de renseignements	41	•
Crédit d'impôt de la Colombie-Britannique	44	•
Paiement en trop au Régime de pensions du Canada	45	•
Paiement en trop d'assurance-chômage	46	•
Montant payé par acomptes	47	•
Crédit d'impôt pour enfants (Annexe 10, page 4)	48	•
Total des crédits		

J'atteste par les présentes que les renseignements donnés dans cette déclaration et dans tous documents ci-joints sont vrais, exacts et complets sous tous les rapports et révèlent la totalité de mes revenus de toutes provenances.

Signer ici

Date Téléphone

Faire une fausse déclaration constitue une infraction grave.
Formule autorisée et prescrite sur l'ordre du Ministre du Revenu national

Inscrire la différence dans l'espace approprié ci-dessous

Une différence de moins de $1 n'est ni exigée ni remboursée

Remboursement 43 • **Solde dû** 56 •

IMPORTANT: Le Guide indique les délais prévus pour les remboursements

Somme jointe •

Banque fédérale de données nº 15605 Loi canadienne sur les droits de la personne

Attach all required information slips, receipts, schedules and statements to the top of this page. **3**

Calculation of Federal Tax and British Columbia Tax Payable For Taxable Income over $30,000

Federal Tax—*Use the '1982 Rates of Federal Income Tax' below.*

	$	¢		$	¢
Taxable Income from line 62 on page 2					
On the first			tax is		
On remaining			tax at ____ is		
			Basic Federal Tax		
			Subtract: $200 Federal Tax Reduction	200	00
Federal Tax—*Enter on 'Federal Tax: from Tax Table' line on page 2*					
Basic British Columbia Income Tax—44% of **'Basic Federal Tax'**					
Add: British Columbia Surtax—10% of 'Basic British Columbia Income Tax' in excess of $3,500					
British Columbia Tax Payable—*(Enter on line 67 on page 2)*					

1982 Rates of Federal Income Tax

Taxable Income	
$30,000	$ 6,277 + 25% on next $ 1,136
31,136	6,561 + 30% on next 22,240
53,376	13,233 + 34% on remainder

The package has been sent to you in English as our records indicate this to be the language of your choice. If you prefer, your nearest Post Office or District Taxation Office can also supply a T1 General package in French. Upon receipt of your completed return, our records will be adjusted accordingly. We regret any inconvenience this may cause you.

Nous vous avons adressé le dossier de la déclaration en anglais, langue de votre choix selon nos dossiers. Toutefois, vous pouvez vous procurer une version française de la T1 Générale au bureau de poste ou à votre bureau de district d'impôt. Nous modifierons nos dossiers en conséquence dès réception de votre déclaration dûment remplie. Nous regrettons tout inconvénient que cela peut vous causer.

← Please attach to your mailing copy, a cheque or money order **payable to the Receiver General. Do not mail cash.** Payment is due not later than April 30, 1983.

LA FORMULE T1 SPÉCIALE POUR L'ANNÉE 1982

Annexer ici tous les feuillets de renseignements, reçus, annexes et relevés demandés. **3**

Calcul de l'impôt fédéral et de l'impôt de la Colombie-Britannique à payer sur revenu imposable supérieur à $30,000

Impôt fédéral — *Utiliser les «Taux de l'impôt fédéral sur le revenu pour 1982» ci-après.*

	$	c		$	c
Revenu imposable selon ligne 62, page 2					
Sur les premiers			l'impôt est de		
Sur le reste			l'impôt à % est de		
			Impôt fédéral de base		
			Soustraire: Réduction d'impôt fédéral de $200	200	00
Impôt fédéral — *Inscrire à la ligne «Impôt fédéral selon table d'impôt», page 2*					

Impôt de base sur le revenu de la Colombie-Britannique — 44% de l'«**Impôt fédéral de base**»
Ajouter: Surtaxe de la Colombie-Britannique — 10% de l'«Impôt de base sur le revenu de la Colombie-Britannique» qui dépasse $3,500
Impôt de la Colombie-Britannique à payer — *Inscrire à la ligne 67, page 2*

Taux de l'impôt fédéral sur le revenu pour 1982

Revenu imposable	Impôt
$30,000	$ 6,277 + 25% des $ 1,136 suivants
31,136	6,561 + 30% des 22,240 suivants
53,376	13,233 + 34% du reste

Nous vous avons adressé le dossier de la déclaration en français, langue de votre choix selon nos dossiers. Toutefois, vous pouvez vous procurer une version anglaise de la T1 Générale au bureau de poste ou à votre bureau de district d'impôt. Nous modifierons nos dossiers en conséquence dès réception de votre déclaration remplie. Nous regrettons tout inconvénient que cela peut vous causer.

This package has been sent to you in French as our records indicate this to be the language of your choice. If you prefer, your nearest Post Office or District Taxation Office can supply a T1 General package in English. Upon receipt of your completed return, our records will be adjusted accordingly. We regret any inconvenience this may cause you.

← **Annexer un chèque ou un mandat à l'ordre du Receveur général. Ne pas envoyer d'espèces par la poste.**
Le paiement doit être fait au plus tard le 30 avril 1983.

4

Schedule 10—Child Tax Credit

- Only the recipient *(usually the mother)* of Family Allowance for an eligible child may claim this credit.
- If you were single, separated, divorced or widowed at the end of 1982, enter zero at line 3 below.
- If you were married at the end of the year, the person you were married to must:
  (a) enter his/her net income *(while married)* at line 3 below, and
  (b) complete and sign the "Certification by Spouse".

			$	c
Number of Eligible Children (from Box (F) on TFA1 slip)—*attach copy of TFA1 slip* 901		X $343.00	1	
Calculation of Family Income				
My Net Income (line 41 on page 1 of my return)	2			
My spouse's Net Income (line 41 on my spouse's return—*if negative, enter zero)* 902	3			
Add lines 2 and 3	4			
Subtract: Family Income Base	5	26,330 00		
Family Income in excess of Base amount *(If negative, enter zero)*	6			
Enter: 5% of line 6			7	
Child Tax Credit *(Enter this amount on line 78 on page 2—If negative, enter zero)*—line 1 minus line 7			8	

Certification by Spouse

I hereby certify that the Net Income reported at line 3 above is my true and correct Net Income for the year.

Date _____ Signature _____

I will ____ will not ____ be filing a 1982 Individual Income Tax Return

Schedule 4S—Statement of Interest Income

Interest from Canadian Sources Eligible for Interest Income Deduction	$	c	$	c	
Interest from Canada Savings Bonds, Other Bonds, and Trust, Bank or other Deposits (specify)					
Eligible Annuity Payments					
Total Interest from Canadian Sources Eligible for Interest Income Deduction					(1)
Other Interest Income Not Eligible for Interest Income Deduction					(2)
Total Interest Income *(Total of amounts (1) and (2)—enter on line 15 on page 1)*					
Carrying Charges (specify) *(Enter this amount on line 39 on page 1)*					(3)
Calculation of Interest Income Deduction					
Total interest from Canadian sources eligible for interest income deduction *(amount (1) above)*					
Subtract: Interest on money borrowed to earn income eligible for this deduction					
Net amount eligible for interest income deduction					(4)
Interest Income Deduction *(Enter $1,000 or amount (4), whichever is less, on line 51 on page 2)*					

Calculation of Federal Political Contribution Tax Credit

- Complete this section if you contributed to registered political parties or candidates at an election to the House of Commons. Attach the official receipt to your return.

Total Federal Political Contributions (attach receipts) 960		
Allowable credit: 75% of first $100 of 'Total Federal Political Contributions', credit is		
50% of next $450 of 'Total Federal Political Contributions', credit is		
33⅓% of amount of 'Total Federal Political Contributions' exceeding $550, credit is		
Total Allowable Federal Political Contribution Tax Credit (maximum $500)—(Please enter this amount on Line 64 on page 2)		

4

Annexe 10—Crédit d'impôt pour enfants

- Seul le bénéficiaire *(habituellement la mère)* des allocations familiales pour un enfant admissible peut demander ce crédit.
- Si vous étiez célibataire, séparé(e), divorcé(e) ou veuf(veuve) à la fin de 1982, inscrivez zéro à la ligne 3.
- Si vous étiez marié(e) à la fin de l'année, votre conjoint doit:
  a) indiquer son revenu net *(pendant le mariage)* à la ligne 3 et
  b) remplir et signer la section «Attestation du conjoint».

		$	¢
Nombre d'enfants admissibles (selon case (F) du feuillet TFA1)—*joindre feuillet TFA1*	901	x $343.00	1

Calcul du revenu familial

		$	¢
Mon revenu net (ligne 41, page 1 de ma déclaration)		2	
Revenu net de mon conjoint (ligne 41, déclaration de mon conjoint—*si le montant est négatif, inscrire zéro*)	902	3	
Total des lignes 2 et 3		4	
Moins: Revenu familial de base		5	26,330 00
Revenu familial excédant le montant de base *(si le montant est négatif, inscrire zéro)*		6	
Calculer: 5% de la ligne 6		7	
Crédit d'impôt pour enfants *(Inscrire le résultat à la ligne 78, page 2 —si le montant est négatif, inscrire zéro)*—Ligne 1 moins ligne 7		8	

Attestation du conjoint

J'atteste par les présentes que le revenu net déclaré à la ligne 3 ci-dessus est le montant vrai et exact de mon revenu net pour l'année.

Date _____ Signature _____

Je produirai ne produirai pas la déclaration d'impôt sur le revenu des particuliers de 1982

Annexe 4S—État des revenus en intérêts

	$	¢	$	¢
Intérêts de source canadienne donnant droit à la déduction pour intérêts Intérêts d'obligations d'épargne du Canada, d'autres obligations, de dépôts en fiducie ou en banque et d'autres dépôts (préciser)				
Arrérages de rente admissibles				
Total des intérêts de source canadienne donnant droit à la déduction pour intérêts				(1)
Autres revenus en intérêts ne donnant pas droit à la déduction pour intérêts				(2)
Total des revenus en intérêts *(total des montants (1) et (2)—Inscrire ce montant à la ligne 15, page 1)*				
Frais financiers (préciser)—*(Inscrire ce montant à la ligne 39, page 1)*				(3)
Calcul de la déduction pour intérêts				
Total des intérêts de source canadienne donnant droit à la déduction pour intérêts *(montant (1) ci-dessus)*				
Soustraire: Intérêts sur l'argent emprunté pour gagner un revenu donnant droit à cette déduction				(4)
Montant net donnant droit à la déduction pour intérêts				
Déduction pour intérêts *(Inscrire le montant (4), jusqu'à concurrence de $1,000, à la ligne 51, page 2)*				

Calcul du crédit d'impôt pour contributions politiques fédérales

- Remplissez cette section si vous avez contribué à la caisse d'un parti politique fédéral enregistré ou d'un candidat à la députation à la Chambre des communes. Joignez le reçu officiel à votre déclaration.

		$	¢	$	¢
Total des contributions politiques fédérales (joindre les reçus)	980				
Crédit admissible—75% de la première tranche de $100 du «Total des contributions politiques fédérales»					
50% de la tranche suivante de $450 du «Total des contributions politiques fédérales»					
33⅓% de la fraction du «Total des contributions politiques fédérales» qui excède $550					
Total du crédit d'impôt admissible pour contributions politiques fédérales (maximum $500)—(Inscrire ce montant à la ligne 64, page 2.)					

Revenue Canada Taxation | Revenu Canada Impôt

T1 GENERAL-1982

28

1982 Federal and British Columbia Individual Income Tax Return

Identification

Account Number
T

Social Insurance Number

Name (Please print)
Mr. Mrs. Miss Ms

Date of Birth
Day Month Year

Usual First Name and Initial | Surname, Family or Last Name

Marital Status on December 31, 1982
Married 1 | Widow(er) 2
Divorced 3 | Separated 4
Single 5

Present Address (Please print)

Number, Street and Apt. No., or P.O. Box No. or R.R. No.

Name of Spouse

City

Province or Territory | Postal Code

Spouse's Social Insurance Number

Have you filed an Income Tax Return before? YES 1 NO 2

Address of Spouse: same as mine or

If YES, please indicate for what year 19

Name on last return: same as above or

Province or Territory of Residence on December 31, 1982

Address on last return: same as above or

If self-employed in 1982, please state province where business located

If you became or ceased to be a resident of Canada in 1982, please give
Date of Entry 1 Day Month
Date of Departure 2 Day Month

Type of work or occupation in 1982

Name of present employer

Calculation of Total Income

Please do not use this area

			$	¢
Income from Employment	Total Earnings Before Deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips)	01		
	Commissions from Box (L) on all T4 slips included in above total	02		
	Other employment income including adult training allowances, tips and gratuities, etc. (Guide item 3; please specify)	03		
	Total employment earnings (add lines 01 and 03)	04		
	Subtract: Employment expense deduction (Guide item 4) — If line 04 above is $16,667 or more, claim $500.00. If less, claim 3% of line 04	05		
	Other allowable expenses (Guide item 5; please specify)	06		
	Total employment expenses (add lines 05 and 06)	07		
	Net employment earnings (subtract line 07 from line 04)	08		
Pension Income	Old Age Security Pension (attach copy of T4A(OAS) slip)	09		
	Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	10		
	Other pensions or superannuation (attach copy 3 of T4A slip)	11		
Income from Other Sources	Taxable Family Allowance payments (Guide item 7; attach copy of TFA1 slip)	12		
	Unemployment Insurance benefits (attach copy 2 of T4U slip)	13		
	Taxable amount of dividends from taxable Canadian corporations (attach completed Schedule 4)	14		
	Interest and other investment income (attach completed Schedule 4)	15		
	Rental income (Schedule 7) Gross 20 Net	16		
	Taxable capital gains (Allowable capital losses) — complete and attach Schedule 2	17		
	Other income (Guide item 17; please specify)	18		
Self-Employed Income (Guide item 18)	Business income Gross 24 Net	19		
	Professional income Gross 25 Net	20		
	Commission income Gross 26 Net	21		
	Farming income Gross 27 Net	22		
	Fishing income Gross 28 Net	23		
Total Income (add lines 08 to 23 inclusive — please enter this amount on line 24 on page 2)		24		

28 Please do not use this area 29

Please do not use this area 300

Revenu Canada Impôt | Revenue Canada Taxation

T1 GÉNÉRALE-1982

27

1982 — Déclaration fédérale et provinciale d'impôt sur le revenu des particuliers (C.-B.)

Identification

Numéro de compte

T

Nom (en majuscules)

M. Mme Mlle Mad.

Prénom usuel et initiale *Nom de famille*

Adresse actuelle (en majuscules)

Numéro, rue et nº d'app., C.P. ou R.R.

Ville

Province ou territoire *Code postal*

Numéro d'assurance sociale

Date de naissance

Jour *Mois* *Année*

État civil le 31 décembre 1982

Marié(e) 1 ☐ Veuf(veuve) 2 ☐

Divorcé(e) 3 ☐ Séparé(e) 4 ☐

Célibataire 5 ☐

Prénom du conjoint

Nº d'assurance sociale du conjoint

Avez-vous déjà produit une déclaration d'impôt sur le revenu? OUI 1 ☐ NON 2 ☐

Si "OUI", indiquez en quelle année: 19

Nom dans la dernière déclaration, comme ci-dessus ☐ ou

Adresse dans la dernière déclaration:

comme ci-dessus ☐ ou

Genre de travail ou de profession en 1982

Nom de l'employeur actuel

Adresse du conjoint: comme la mienne ☐ ou

Province ou territoire de résidence au 31 décembre 1982:

Si vous étiez travailleur indépendant en 1982, province où était située votre entreprise:

Si vous êtes devenu résident du Canada ou avez cessé de l'être en 1982, donnez:

Date d'entrée 1 *Jour* *Mois* ou de départ 2 *Jour* *Mois*

Ne rien écrire ici

Calcul du revenu total

		$	¢
Revenus d'emploi	Gains totaux avant retenues selon case (C) des feuillets T4 (annexer copie 2 des feuillets T4) 01		
	Commissions selon case (L) des feuillets T4, incluses dans le total ci-dessus 02		
	Autres revenus d'emploi, y compris allocations de formation des adultes, pourboires et gratifications, etc. (Guide, nº 3; préciser) 03		
	Total des gains d'un emploi (ligne 01 plus ligne 03) 04		
	Soustraire: Déduction pour dépenses relatives à un emploi (Guide, nº 4) — Si la ligne 04 est de $16,667 ou plus, inscrire $500. Sinon, inscrire 3% du montant de la ligne 04 05		
	Autres frais déductibles (Guide, nº 5; préciser) 06		
	Total des dépenses relatives à un emploi (ligne 05 plus ligne 06) 07		
	Gains nets d'un emploi (ligne 04 moins ligne 07) 08		
Revenus de pensions	Pension de sécurité de la vieillesse (annexer feuillet T4A (OAS)) 09		
	Prestations - Régime de pensions du Canada ou Régime de rentes du Québec (annexer copie 2 du feuillet T4A(P)) 10		
	Autres pensions et pensions de retraite (annexer copie 3 des feuillets T4A) 11		
Revenus d'autres provenances	Allocations familiales imposables (Guide, nº 7; annexer feuillet TFA1) 12		
	Prestations d'assurance-chômage (annexer copie 2 du feuillet T4U) 13		
	Montant imposable des dividendes de corporations canadiennes imposables (joindre Annexe 4 remplie) 14		
	Intérêts et autres revenus de placements (joindre Annexe 4 remplie) 15		
	Revenus de location (Annexe 7) Bruts 16 Nets 16		
	Gains en capital imposables (pertes en capital déductibles) — remplir et joindre Annexe 2 17		
	Autres revenus (Guide, nº 17; préciser) 18		
Revenus d'un travail indépendant (Guide, nº 19)	Revenus d'entreprise Bruts 24 Nets 19		
	Revenus professionnels Bruts 25 Nets 20		
	Revenus de commissions Bruts 26 Nets 21		
	Revenus d'agriculture Bruts 27 Nets 22		
	Revenus de pêche Bruts 28 Nets 23		
Revenu total (total des lignes 08 à 23 incl. — inscrire ce montant à la ligne 24, page 2)		24	

27 Ne rien écrire ici 99 Ne rien écrire ici 100

2 Calculation of Taxable Income

Total Income (from line 24 on page 1) 24 $ ¢

Deductions from Total Income

		$	¢
Canada or Quebec Pension Plan contributions (Guide item 19)			
Contributions through employment from Box (D) on all T4 slips (maximum $268.20)	25		• ¢
Contribution payable on self-employed earnings (from page 3)	26		•
Unemployment Insurance premiums from Box (E) on all T4 slips (maximum $300.30; Guide item 20)	27		•
Registered pension plan contributions (Guide item 21)	28		
Registered retirement savings plan premiums (Guide item 22; attach receipts)	29		
Registered home ownership savings plan contributions (Guide item 23; attach receipts)	30		
Annual union, professional or like dues (Guide item 24; attach receipts)	31		
Tuition fees – claimable by student only (Guide item 25; attach receipts)	32		
Child care expenses (complete and attach Schedule 5)	33		
Allowable business investment losses (Guide item 27)	34		
Other deductions (Guide item 28; please specify)	35		
Add lines 25 to 39 inclusive	40		◇

Net Income (subtract line 40 from line 24) 41

Claim for Personal Exemptions

Basic Personal Exemption — **Claim $3,560.00**

Age Exemption – If you were born in 1917 or earlier — **Claim $2,220.00**

If you did not receive the Old Age Security Pension, attach a letter giving reasons.

Married Exemption (Guide items 31 and 32) – If applicable, please check √ box 1. or 2.

Married on or before December 31, 1982, and supported spouse in 1982

1. whose net income in that year, while married, was not over $550 — 1. — **Claim $3,110.00**

2. whose net income in that year, while married, was over $550 but not over $3,660. — 2. — 3,660 00 — 42

Subtract: spouse's net income while married — Claim

If your marital status changed in 1982, please give date of change

Exemption for Wholly Dependent Children *See Guide item 34.*

Provide details below and claim according to child's age and net income. Do not claim here for a child you have claimed on Schedule 6. See Guide item 34 if child's net income exceeds limit.

Children born in 1965 or later – Claim **$670** for each child whose net income was not over $2,320.

Children born in 1964 or earlier – Claim **$1,220** for each child whose net income was not over $2,440 and who, if born in 1960 or earlier, was in full-time attendance at a school or university or was infirm.

Name of child (attach list if space insufficient)	*Relationship to you*	*Date of birth of child* Day	Month	Year	*If born in 1960 or earlier state whether infirm or school attended*	*Net income in 1982* $	Claim

Total claim for wholly dependent children — 43

Additional Personal Exemptions from Schedule 6 attached — 44

Total Personal Exemptions (add above items) — 45 — ◇

Subtract line 45 from line 41 — 46

Other deductions from Net Income

Standard deduction – Claim $100 (no receipts required) **or** total at line 50 below, **but not both** 47

Medical expenses – (attach receipts and completed Schedule 9)	48	
Subtract: 3% of 'Net Income' (line 41 above)		
Allowable portion of medical expenses		
Add: **Charitable donations** (attach receipts)	49	
Total *(If this amount is greater than $100, enter on line 47 above)*	50	

Interest, dividends and capital gains deduction (Guide item 40; attach completed Schedule 4) — 51

Pension income deduction (Guide item 41) — 52

Deduction for blind persons or persons confined to a bed or wheelchair (Guide item 42)
Claim relates to: Self ☐ or dependant other than spouse (specify) — 53

Education deduction (Guide item 43; attach completed form T2202 or T2202A) — 54

Eligible deductions transferred from spouse (Guide item 44; attach completed Schedule 3) — 55

Gifts to Canada or a province (Guide item 45; attach receipts) — 56

Unemployment Insurance benefit repayment payable from page 3 (Guide item 46) — 57 — •

Non-capital losses of other years (Guide item 48) — 58

Capital losses of other years (1972 to 1981) (Guide item 49) — 59

Add lines 47, 51 to 60 inclusive — 61 — ◇

Subtract line 61 from line 46 — 61 (a)

Subtract: Forward Averaging Elective Income Deduction from line (16) of form T540 (Guide item 51) — 61 (b)

Taxable Income (enter this amount on page 4) — 62

2 Calcul du revenu imposable

Revenu total (ligne 24, page 1) 24 $ ¢

Déductions du revenu total

		$	¢	
Cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec (Guide, nº 19)				
Cotisations d'employé selon case (D) des feuillets T4 (maximum $268.20)	25			• ⊙
Cotisation à payer sur les gains d'un travail indépendant (page 3)	26			•
Primes d'assurance-chômage selon case (E) des feuillets T4 (maximum $300.30; Guide, nº 20)	27			• ⊙
Cotisations à un régime enregistré de pensions (Guide, nº 21)	28			⊙
Primes d'un régime enregistré d'épargne-retraite (Guide, nº 22; annexer reçus)	29			⊙
Contributions à un régime enregistré d'épargne-logement (Guide, nº 23; annexer reçus)	30			⊙
Cotisations annuelles syndicales, professionnelles ou semblables (Guide, nº 24; annexer reçus)	31			⊙
Frais de scolarité — déductibles par l'étudiant seulement (Guide, nº 25; annexer reçus)	32			⊙
Frais de garde d'enfants (remplir et joindre Annexe 5)	33			⊙
Pertes déductibles au titre d'un placement d'entreprise (Guide, nº 27)	34			⊙
Autres déductions (Guide, nº 28; préciser)	35			⊙
Total des lignes 25 à 39 incl.	40			▷

Revenu net (ligne 24 moins ligne 40) 41

Demande d'exemptions personnelles

Exemption personnelle de base — Inscrire $3,560.00

Exemption en raison d'âge — Si vous êtes né(e) en 1917 ou avant — Inscrire $2,220.00

Si vous n'avez pas reçu de pension de sécurité de la vieillesse, joindre une lettre pour en donner la raison.

Exemption de marié(e) (Guide, nºs 31 et 32) S'il y a lieu, cocher ✓ le numéro 1 ou 2.

Marié(e) au 31 décembre 1982 et soutien, en 1982, du conjoint

1. dont le revenu net au cours de l'année, pendant le mariage, n'a pas dépassé $550. 1. ☐ Inscrire $3,110.00

2. dont le revenu net au cours de l'année, pendant le mariage, s'est situé entre $550 et $3,660. 2. ☐ 3,660 00 42 ⊙

Moins: Revenu net du conjoint pendant le mariage

Si votre état civil a changé en 1982, donnez la date du changement — Inscrire

Exemption pour enfants entièrement à charge *(Guide, nº 34)*

Donner les précisions exigées ci-dessous et demander les exemptions suivant l'âge et le revenu net de l'enfant. Ne pas demander ici d'exemption pour un enfant déclaré à l'Annexe 6. Voir nº 34 du Guide si le revenu net de l'enfant dépasse les limites. **Enfants nés en 1965 ou après** — Déduire $670 pour chaque enfant dont le revenu net n'a pas dépassé $2,320. **Enfants nés en 1964 ou avant** — Déduire $1,220 pour chaque enfant dont le revenu net n'a pas dépassé $2,440 et qui, s'il est né en 1960 ou avant, fréquentait l'école ou l'université à temps plein ou était infirme.

Nom de l'enfant (Faute d'espace, annexer une liste)	*Lien de parenté avec vous*	*Date de naissance de l'enfant Jour*	*Mois*	*Année*	*S'il est né en 1960 ou avant, indiquer l'école fréquentée ou dire s'il était infirme.*	*Revenu net en 1982 $*	*Exemption*

Total des exemptions pour enfants entièrement à charge 43 ▷ ⊙

Exemptions personnelles supplémentaires, selon Annexe 6 ci-jointe 44 ⊙

Total des exemptions personnelles (additionner les exemptions ci-dessus) 45 ▷

Ligne 41 moins ligne 45 46

Autres déductions du revenu net

Déduction forfaitaire — $100 (aucun reçu nécessaire) ou le total à la ligne 50 ci-dessous, mais non les deux 47

Frais médicaux — (joindre reçus et Annexe 9 remplie)	48		⊙
Moins: 3% du «Revenu net» (ligne 41 ci-dessus)			
Tranche déductible des frais médicaux			
Ajouter: **Dons de charité** (joindre reçus)	49		⊙
Total: *(Si ce montant dépasse $100, l'inscrire à la ligne 47 ci-dessus)*	50		

Déduction pour intérêts, dividendes et gains en capital (Guide, nº 40; joindre Annexe 4 remplie)	51		⊙
Déduction relative au revenu de pensions (Guide, nº 41)	52		⊙
Déduction relative aux personnes aveugles ou devant garder le lit ou demeurer dans un fauteuil roulant (Guide, nº 42) Personne visée: Vous-même ☐ ou personne à charge autre que le conjoint (préciser)	53		⊙
Déduction relative aux études (Guide, nº 43; annexer formule T2202 ou T2202A remplie)	54		⊙
Transfert de déductions admissibles entre conjoints (Guide, nº 44; joindre Annexe 3 remplie)	55		⊙
Dons au Canada ou à une province (Guide, nº 45; joindre reçus)	56		⊙
Remboursement exigible de prestations d'assurance-chômage selon page 3 (Guide, nº 46)	57		• ⊙
Pertes autres qu'en capital d'autres années (Guide, nº 48)	58		⊙
Pertes en capital d'autres années (1972 à 1981) (Guide, nº 49)	59		⊙
Total des lignes 47 et 51 à 60 incl.	61		▷

Ligne 46 moins ligne 61 61a)

Soustraire: Déduction relative au revenu établi en vertu d'un choix (selon ligne (16) de la formule T540) (Guide, nº 51)

Revenu imposable (inscrire ce montant à la page 4) 62

Attach all required information slips, receipts, schedules and statements to the top of this page. **3**

Canada Pension Plan Contribution on Self-Employed Earnings (Guide item 19)

	$	c	$	c
Contributory Self-Employed Earnings				
Add: Contributory earnings from employment from Box (C) or Box (I) of T4 slips				
Equals: Total Contributory Earnings				
Subtract: Basic Canada Pension Plan Exemption of $1,600				
Equals: Earnings Subject to Contribution (maximum $14,900)				
Required Contribution (3.6% of 'Earnings Subject to Contribution': maximum $536.40)				
Subtract: Contributions through employment *(from T4 slips)*				
			x 2 =	

Canada Pension Plan Contribution Payable on Self-Employed Earnings (Please enter this amount on line 26 on page 2 and also on line 68 on page 4.)

Unemployment Insurance Benefit Repayment Payable (Guide item 46)

	$	c		
Unemployment Insurance benefits from line 13 on page 1				
Subtract: Benefits repaid in the year, if any (must be supported by official receipt "Statement of Benefits Repaid") and claimed at line 39 on page 2				
Net Unemployment Insurance benefits received in the year				(A)
Net Income from line 41 on page 2				
Subtract: Base Amount			27,300	00
Net Income in excess of Base Amount *(if negative, enter zero)*				(B)

Unemployment Insurance Benefit Repayment Payable – 30% of Amount (A) or (B), whichever is less
(Please enter this amount on line 58 on page 2 and also on line 69 on page 4.)

Calculation of Federal Political Contribution Tax Credit (Guide item 54)

	$	c	$	c
Total Federal Political Contributions (attach receipts) (Please enter this amount also on line 960 on page 4.)				
Allowable credit – 75% of first $100 of 'Total Federal Political Contributions', credit is				
50% of next $450 of 'Total Federal Political Contributions', credit is				
33⅓% of amount of 'Total Federal Political Contributions' exceeding $550, credit is				
Total Allowable Federal Political Contribution Tax Credit (maximum $500) – (Please enter this amount on line 64 on page 4.)				

Self-Employment and/or Rentals

- You must file a Statement of Income and Expenses and a Balance Sheet with your return (Guide item 18)
- If you reported Self-Employed or Rental Income on page 1, please complete this section

Enter the amount of salary or wages paid in the year to your spouse *(if partnership, enter only your share)* $ c

How many commercial operations, in the following fields, are covered by this report:

Business		Professions		Farming	
Fishing		Rental Property		Commission Sales	

Complete the following for the commercial operation with the largest total income:

Business Name

Location

Number, Street or P.O. Box No. or R.R. No.

City

Province or Territory *Postal Code*

Fiscal Period ending in *Month* 19

Employer's Remittance Account Number

If this is a general partnership, state number of partners

If this is a limited partnership,

Name of general partner

Briefly describe the major function of this operation:

Does this operation involve the resale of goods?
No ☐ Yes - Retail ☐ Wholesale ☐

List the principal products mined, manufactured or sold, type of construction activity or the services provided. Show the percentage of the total income that pertains to each product, construction activity or service.

Total income from this operation $

Products, construction activities or services

1. ____ %
2. ____ %
3. ____ %

Annexer ici tous les feuillets de renseignements, reçus, annexes et relevés demandés. **3**

Cotisation au Régime de pensions du Canada sur les gains d'un travail indépendant (Guide, nº 19)

	$	¢	$	¢
Gains cotisables d'un travail indépendant				
Plus: Gains cotisables d'un emploi selon case (C) ou case (I) des feuillets T4				
= Total des gains cotisables				
Moins: Exemption de base de $1,600 en vertu du Régime de pensions du Canada				
= Gains assujettis à la cotisation (maximum $14,900)				
Cotisation requise (3.6% des «Gains assujettis à la cotisation»: maximum $536.40)				
Moins: Cotisations d'employé *(selon feuillets T4)*				
			X 2 =	
Cotisation au Régime de pensions du Canada à payer sur les gains d'un travail indépendant (inscrire ce montant à la ligne 26, page 2 et à la ligne 68, page 4)				

Remboursement exigible de prestations d'assurance-chômage (Guide, nº 46)

	$	¢	
Prestations d'assurance-chômage selon ligne 13, page 1			
Moins: Prestations remboursées, s'il y a lieu, au cours de l'année (joindre reçu officiel «État des prestations remboursées») et inscrites à la ligne 39, page 2			
Prestations d'assurance-chômage nettes reçues au cours de l'année			(A)
Revenu net selon ligne 41, page 2			
Moins: Montant de base	27,300	00	
Revenu net excédant le montant de base *(si le montant est négatif, inscrire zéro)*			(B)
Remboursement exigible de prestations d'assurance-chômage — 30% du moins élevé de (A) et de (B). (Inscrire ce montant à la ligne 58, page 2 et à la ligne 69, page 4.)			

Calcul du crédit d'impôt pour contributions politiques fédérales (Guide, nº 54)

	$	¢
Total des contributions politiques fédérales (joindre les reçus) (Inscrire ce montant à la ligne 960, page 4.)		

	$	¢
Crédit admissible — 75% de la première tranche de $100 du «Total des contributions politiques fédérales»		
50% de la tranche suivante de $450 du «Total des contributions politiques fédérales»		
33⅓% de la fraction du «Total des contributions politiques fédérales» qui excède $550		
Total du crédit d'impôt admissible pour contributions politiques fédérales (maximum $500) — (Inscrire ce montant à la ligne 64, page 4.)		

Travail indépendant et biens de location

- Vous devez joindre à votre déclaration un état des revenus et dépenses, ainsi qu'un bilan (Guide, nº 18).
- Si vous avez déclaré des revenus d'un travail indépendant ou des revenus de location à la page 1, veuillez remplir cette section.

Inscrivez le salaire ou traitement versé à votre conjoint dans l'année *(dans le cas d'une société, inscrivez votre part seulement)* $ ¢

Combien d'entreprises distinctes possédez-vous ou exploitez-vous dans chacun des domaines suivants?

Commerce _____ Professions libérales _____ Agriculture _____

Pêche _____ Biens de location _____ Ventes à commission _____

Donnez les renseignements suivants sur l'entreprise qui produit le revenu total le plus élevé:

Raison sociale _____

Adresse _____

Numéro, rue, C.P. ou R.R.

Ville

Province ou territoire *Code postal*

Exercice financier se terminant le _____ 19 _____

Mois

Nº de compte de versements d'employeur _____

Dans le cas d'une société en nom collectif, nombre d'associés: _____

Dans le cas d'une société à responsabilité limitée:

Nom du gérant

Décrivez brièvement les activités principales de l'entreprise:

L'entreprise est-elle engagée dans la vente de marchandises?

Non ☐ Oui — au détail ☐ en gros ☐

Énumérez les principaux produits extraits, fabriqués ou vendus, les activités de construction ou les services fournis. Indiquez le pourcentage de revenu tiré de chaque produit, activité de construction ou service par rapport au revenu total de l'entreprise.

Revenu total tiré de l'entreprise $ _____

Produits, activités de construction ou services

1. _____ %
2. _____ %
3. _____ %

4 Summary of Tax and Credits There are two methods of tax calculation (see Guide)

Taxable Income from line 62 on page 2 $

Calculation of Federal Tax Payable:

		$	¢
Federal Tax from Tax Table	(A)		
Subtract: Spouse's Federal Tax Reduction (See Guide item 52)	973 (B)		
Federal Tax Payable – from line (B) or from line 63 on Schedule 1		63	
Subtract: **Federal Political Contribution Tax Credit** from calculation on page 3		64	
Federal Tax Payable Before Business Investment Tax Credit			
Subtract: **Business Investment Tax Credit** from form T2038 (IND.) (Guide item 55)		65	
Federal Tax Payable Before Employment Tax Credit			
Subtract: **Employment Tax Credit Claimed** from form T2208 (Guide item 56)		66	
Federal Tax Payable Before Federal Forward Averaging Tax			
Add: **Federal Forward Averaging Tax on Elective Income** from line (17) of form T540 (Guide item 57)		66(a)	
Net Federal Tax Payable			
Add: **British Columbia Tax Payable** from Tax Table in Guide or from line 67 on Schedule 1 (If your Taxable Income is $2,890 or less, the amount at this line should not exceed line (B) above)		67	
Add: British Columbia Forward Averaging Tax on Elective Income from line (18) of form T540		67(a)	
Net British Columbia Tax Payable			
Canada Pension Plan Contribution Payable on Self-Employed Earnings from page 3		68	
Unemployment Insurance Benefit Repayment Payable from page 3 (Guide item 46)		69	
Total Payable		70	

Net Current Year Employment Credits 959 $

Total Federal Political Contributions 960 $

Tax Adjustments 961 $

Foreign Taxes Paid 962 $

Net Foreign Income 963 $

Total Investment in Qualified Property 958 $

964 $

965 $

966 $

		$	¢
Total tax deducted per information slips (Guide item 58)	71		
British Columbia Tax Credits (Guide item 70)	72		
Canada Pension Plan Overpayment (Guide item 19)	73		
Unemployment Insurance Overpayment (Guide item 20)	74		
Amounts paid by instalments	47		
Child Tax Credit (from Schedule 10)	48		
Total Credits			

Please enter this difference in applicable space below

A difference of less than a $1.00 is neither charged nor refunded

Refund 71 $ **Balance Due** 75 $

IMPORTANT: The inside front cover of your guide tells you when to expect your refund.

Amount Enclosed $

Please attach cheque or money order **payable to the Receiver General. Do not mail cash.** Payment is due not later than April 30, 1983.

If taxpayer is deceased, please give date of death 967 Day Month Year

979

Name and address of any individual or firm, other than the taxpayer, who has prepared this return for compensation.

Name

Address

Telephone

I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Date Telephone

It is a serious offence to make a false return.

Form authorized and prescribed by order of the Minister of National Revenue for purposes of Part I of the Income Tax Act, Part I of the Canada Pension Plan and Part VIII of the Unemployment Insurance Act, 1971.

Canadian Human Rights Act Federal Information Bank number 15605

4 Sommaire de l'impôt et des crédits

L'impôt peut être calculé de deux façons (voir Guide).

Revenu imposable (ligne 62, page 2) $

Calcul de l'impôt fédéral à payer :

		$	¢
Impôt fédéral selon table d'impôt	(A)		
Soustraire : Réduction d'impôt fédéral du conjoint (Voir le nº 52 du Guide)	978		
	(B)		
Impôt fédéral à payer – selon ligne (B) ou ligne 63 de l'Annexe 1		63	
Soustraire : **Crédit d'impôt pour contributions politiques fédérales** selon calcul de la page 3		64	
Impôt fédéral à payer avant crédit d'impôt à l'investissement commercial			
Soustraire : **Crédit d'impôt à l'investissement commercial** selon formule T2038 (IND) (Guide, nº 55)		65	•
Impôt fédéral à payer avant crédit d'impôt à l'emploi			
Soustraire : **Crédit d'impôt à l'emploi demandé** selon formule T2208 (Guide, nº 56)		66	
Impôt fédéral à payer avant impôt sur le revenu étalé			
Ajouter : **Impôt fédéral sur le revenu étalé en vertu d'un choix** selon ligne (17) de la formule T540 (Guide, nº 57)		66a	
Impôt fédéral net à payer			
Ajouter : **Impôt de la Colombie-Britannique à payer** selon table d'impôt du Guide ou ligne 67 de l'Annexe 1 (Si votre revenu imposable est de $2,850 ou moins, le montant inscrit ici ne doit pas dépasser celui de la ligne (B) ci-dessus)		67	
Ajouter : Impôt de la Colombie-Britannique sur le revenu étalé en vertu d'un choix selon ligne (18) de la formule T540		67a	
Impôt net de la Colombie-Britannique à payer			
Cotisation au Régime de pensions du Canada à payer sur les gains d'un travail indépendant selon page 3		68	
Remboursement exigible de prestations d'assurance-chômage selon page 3 (Guide, nº 46)		69	
Total à payer		70	•

Crédit d'impôt à l'emploi net (année courante)
959 $ ⊙

Total des contributions politiques fédérales
960 $ ⊙

Rajustements d'impôt
961 $ •

Impôts étrangers payés
962 $ • ⊙

Revenu étranger net
963 $ ⊙

Investissement total dans des biens admissibles
958 $ ⊙
964 $ ⊙
965 $ ⊙
966 $ ⊙

Si le contribuable est décédé, indiquer la date du décès
967 Jour Mois Année

975

	$	¢	
Impôt total retenu selon feuillets de renseignements (Guide, nº 58)			71 • ⊙
Crédit d'impôt de la Colombie-Britannique (Guide, nº 70)			76 •
Paiement en trop au Régime de pensions du Canada (Guide, nº 19)			75 •
Paiement en trop d'assurance-chômage (Guide, nº 20)			76 •
Montant payé par acomptes			77 •
Crédit d'impôt pour enfants (Annexe 10)			78 •
Total des crédits			

Inscrire la différence dans l'espace approprié ci-dessous

Une différence de moins de $1 n'est ni exigée ni remboursée.

Remboursement 79 • **Solde dû** 80 •

IMPORTANT : La couverture avant intérieure du Guide indique les délais prévus pour les remboursements.

Somme jointe •

Annexer un chèque ou un mandat à l'ordre du **Receveur général. Ne pas envoyer d'espèces par la poste.** Le paiement doit être fait au plus tard le 30 avril 1983.

Nom et adresse de toute personne ou maison, autre que le contribuable, qui a rempli la présente déclaration contre rémunération.

Nom

Adresse

Téléphone

J'atteste par les présentes que les renseignements donnés dans cette déclaration et dans tous documents ci-joints sont vrais, exacts et complets sous tous les rapports et révèlent la totalité de mes revenus de toutes provenances.

Signer ici

Date Téléphone

Faire une fausse déclaration constitue une infraction grave.

Formule autorisée et prescrite sur l'ordre du Ministre du Revenu national aux fins de la Partie I de la Loi de l'impôt sur le revenu, de la Partie I du Régime de pensions du Canada et de la Partie VIII de la Loi de 1971 sur l'assurance-chômage.

Banque fédérale de données nº 15605— Loi canadienne sur les droits de la personne

Schedule 1 — Detailed Tax Calculation (Guide item 53)

Federal Income Tax

Federal Income Tax on Taxable Income — *Use the '1982 Rates of Federal Income Tax' below.*

Taxable Income from line 62 on page 2 of your return

On the first _____ tax is _____

On remaining _____ tax at _____ % is _____

Total Federal Income Tax on Taxable Income

Add: Tax Adjustments (Guide items 38 and 53B; please specify) 961 *

Total

Subtract: Federal Dividend Tax Credit — 22⅓% of Taxable amount of dividends from taxable Canadian corporations (line 14 on page 1 of your return), not to exceed 'Total' above

Basic Federal Tax

Subtract: Federal Tax Reductions (Guide item 53D):

1. For self ($200 or the amount of 'Basic Federal Tax', whichever is less)
2. For spouse (you may claim your spouse's unused Federal Tax Reduction — see Guide item 52) 913 *

Total of above Federal Tax Reductions *(maximum $400)*

Federal Tax

Subtract: Federal Foreign Tax Credit — Make separate calculation for each foreign country. (Guide item 53E)

(a) Income Tax or Profits Tax paid to a foreign country 962 *

(b) Net Foreign Income 963 * $ ___ c ___ X 'Federal Tax' plus any Dividend Tax Credit $ ___ c ___ =

Net income (line 41) less any capital losses of other years allowed (line 60) and interest, dividends and capital gains deduction (line 51)

Deduct (a) or (b) above, whichever is less

Federal Tax Payable 63 *

British Columbia Income Tax *(Applicable to residents of British Columbia on December 31, 1982)*

If you were not a resident of British Columbia on December 31, 1982 or if you had income from a business with a permanent establishment outside British Columbia in 1982, refer to Guide item 53F.

Note: If your Taxable Income is $2,890 or less, the Basic British Columbia Income Tax is 44% of 'Basic Federal Tax' or the amount of 'Federal Tax Payable' (line 63), whichever is less.

Basic British Columbia Income Tax — 44% of **'Basic Federal Tax'**

Subtract: Provincial Foreign Tax Credit from calculation on form T2036 (Guide item 53F)

Adjusted British Columbia Tax Payable

Add: British Columbia Surtax — 10% of 'Adjusted British Columbia Tax Payable' in excess of $3,500

BRITISH COLUMBIA TAX PAYABLE 67 *

Please transfer the amounts of the items indicated by an asterisk (*) to the identically numbered lines on page 4 of the return.

1982 Rates of Federal Income Tax

Taxable Income	Tax	Taxable Income	Tax
$1,112 or less	6%	$11,120	$ 1,868 + 20% on next $ 4,448
1,112	$ 67 + 16% on next $1,112	15,568	2,758 + 23% on next 4,448
2,224	245 + 17% on next 2,224	20,016	3,781 + 25% on next 11,120
4,448	623 + 18% on next 2,224	31,136	6,561 + 30% on next 22,240
6,672	1,023 + 19% on next 4,448	53,376	13,233 + 34% on remainder

Annexe 1—Calcul détaillé de l'impôt (Guide, nº 53)

Impôt fédéral sur le revenu

Impôt fédéral sur le revenu imposable—*Utiliser les «Taux de l'impôt fédéral sur le revenu pour 1982» ci-après.*

	$	c		$	c	$	c
Revenu imposable (ligne 62, p. 2 de la déclaration)							
Sur les premiers			l'impôt est de				
Sur le reste			l'impôt à % est de				
Total de l'impôt fédéral sur le revenu imposable						◊	
Ajouter: Rajustements d'impôt (Guide, nºs 38 et 53B; préciser)					961 *		
					Total		
Soustraire: Dégrèvement fédéral pour dividendes—22⅔% du montant imposable des dividendes de corporations canadiennes imposables (ligne 14, page 1 de votre déclaration), jusqu'à concurrence du «Total» ci-dessus							
					Impôt fédéral de base		
Soustraire: Réductions d'impôt fédéral (Guide, nº 53D):							
1. Pour vous-même (l'«Impôt fédéral de base» jusqu'à concurrence de $200)							
2. Pour votre conjoint (vous pouvez demander la réduction d'impôt fédéral non utilisée de votre conjoint — voir Guide, nº 52)					913 *		
Total des réductions d'impôt fédéral (maximum $400)						◊	
					Impôt fédéral		
Soustraire: Dégrèvement fédéral pour impôt étranger—Faire un calcul distinct pour chaque pays étranger (Guide, nº 53E)							
a) Impôt sur le revenu ou sur les bénéfices payé à un pays étranger					962 *		
b) Revenu étranger net 963 *	$	c	«Impôt fédéral» plus tout dégrèvement pour dividendes	$	c		
			X		=		
Revenu net (ligne 41) moins toute perte en capital admise d'autres années (ligne 60) et déduction pour intérêts, dividendes et gains en capital (ligne 51)							
					Déduire le moindre de a) et b) ci-dessus		
					Impôt fédéral à payer 63 *		

Impôt sur le revenu de la Colombie-Britannique *(S'applique aux résidents de la Colombie-Britannique le 31 décembre 1982)*

Si vous n'étiez pas résident de la Colombie-Britannique le 31 décembre 1982 ou si vous avez touché un revenu d'une entreprise qui avait un établissement permanent ailleurs qu'en Colombie-Britannique en 1982, consultez le nº 53F du Guide.

***Remarque:** Si votre revenu imposable est de $2,890 ou moins, l'«Impôt de base sur le revenu de la Colombie-Britannique» est égal au moindre des montants suivants: 44% de l'«Impôt fédéral de base» ou l'«Impôt fédéral à payer» (ligne 63).*

Impôt de base sur le revenu de la Colombie-Britannique—44% de l'**«Impôt fédéral de base»**		
Soustraire: Dégrèvement provincial pour impôt étranger selon formule T2036 (Guide, nº 53F)		
Impôt rajusté de la Colombie-Britannique à payer		
Ajouter: Surtaxe de la Colombie-Britannique—10% de l'«Impôt rajusté de la Colombie-Britannique à payer» qui dépasse $3,500		
IMPÔT DE LA COLOMBIE-BRITANNIQUE À PAYER 67 *		

***Reporter les montants des lignes marquées d'un astérisque (*) aux lignes portant les mêmes numéros en page 4 de la déclaration.**

Taux de l'impôt fédéral sur le revenu pour 1982

Revenu imposable	Impôt	Revenu imposable	Impôt
$1,112 ou moins	6%	$ 11,120	$ 1,868 + 20 % des $ 4,448 suivants
1,112	$ 67 + 16% des $1,112 suivants	15,568	2,758 + 23 % des 4,448 suivants
2,224	245 + 17% des 2,224 suivants	20,016	3,781 + 25 % des 11,120 suivants
4,448	623 + 18% des 2,224 suivants	31,136	6,561 + 30 % des 22,240 suivants
6,672	1,023 + 19% des 4,448 suivants	53,376	13,233 + 34 % du reste

Schedule 2—Summary of Dispositions of Capital Property in 1982 (Guide item 16)

Particulars of Current Year Dispositions (If space below is insufficient, please attach statement.)

Note: Losses arising on the disposal of shares of, or debts owing by, a Canadian-controlled private corporation should not be claimed on this schedule. (See Guide item 27.)	(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (re dispositions)	(5) Gain (or loss) (Col. 2 less Cols. 3 and 4)
Canadian Securities (Guide item 16E)					
Shares: No. of shares / Name of corporation and class of shares		$ C	$ C	$ C	$ Gain (or loss) C
Total Proceeds 977				Net Gain (or loss) 978	
• If any of the above shares are those of a private Canadian corporation, check here 968					
Bonds, Debentures, Promissory Notes, etc.					
Face value / Maturity date / Name of Issuer					Gain (or loss)
Total Proceeds 979				Net Gain (or loss) 980	
Other Securities and Properties (Guide item 16F)					
Shares: No. of shares / Name of corporation and class of shares					Gain (or loss)
Total Proceeds 981				Net Gain (or loss) 982	
Real Estate and Depreciable Property—Do not include losses on depreciable property					
Address or legal description					Gain (or loss)
Total Proceeds 983				Net Gain (or loss) 984	
• If (any of) the above property(ies) was (were) acquired before Valuation Day, check here 956					
• If (one of) the above property(ies) was your Principal Residence, check here 957					
Bonds, Debentures, Promissory Notes and Other Properties					
Face value / Maturity date / Name of Issuer					Gain (or loss)
Total Proceeds 985				Net Gain (or loss) 986	
Personal Use Property (full description)					
				Gain only 987	
Listed Personal Property (full description)					
NOTE: *Net Listed Personal Property Losses may only be applied against Listed Personal Property Gains.*				Subtract: Unapplied Listed Personal Property Losses from other years	
				Net Gain only 988	

Information Slips — Capital Gains (or losses, where applicable)	*Gains (or losses) from Canadian Securities*	*Other Gains (or losses)*
T3 Supplementaries—"Capital Gains"	Box (F)	Box (F)
T3 Supplementaries—"Insurance Segregated Fund Losses"		Box (R)
T4PS Supplementaries—"Capital Gains (or Losses)"	Box (J)	Box (K)
T5 Supplementaries—"Capital Gains Dividends"	Box (I)	
T600C—Cash Bonus Payment Canada Saving Bonds (Guide item 9)		
Net Gain (or loss) 989	(A)	990 (B)

(A)+(B) = 991

Reserves—*Add:* Amount (if any) of 1981 Reserve (Guide item 16G)

Total of all net gains (or losses) in Column (5)

Subtract: Amount (if any) of 1982 Reserve (Guide item 16G) 992

Total Capital Gain (or loss)

Taxable Capital Gains (Allowable Capital Losses) One-half of the above 'Total Capital Gain (or loss)'

(Please enter this amount on line 17 on page 1 of your return. If a loss, the amount to be entered on page 1 of your return must not exceed $2,000.)

Annexe 2—Sommaire des dispositions de biens en immobilisations en 1982 (Guide, nº 16)

Détail des dispositions de l'année courante (Si l'espace ci-dessous est insuffisant, annexer un état.)

Remarque: Ne pas déclarer ici les pertes résultant de la disposition d'actions ou de créances d'une corporation privée dont le contrôle est canadien. (Guide, nº 27)	*(1) Année de l'acquisition*	*(2) Produit de la disposition*	*(3) Prix de base rajusté*	*(4) Débours et dépenses (concernant les dispositions)*	*(5) Gain (ou perte) (Col. 2 moins col. 3 et 4)*
Titres canadiens (Guide, nº 16E)					
Actions — *Nombre d'actions* / *Raison sociale et catégorie d'actions*		$ c	$ c	$ c	$ *Gain (ou perte)* c
	Produit total			Gain net (ou perte nette) 978 ⊙	

• S'il y a ci-dessus des actions d'une corporation privée canadienne, cocher ☐

Obligations, débentures, billets à ordre, etc.

Valeur nominale	*Date d'échéance*	*Nom de l'émetteur*	*Gain (ou perte)*
Produit total		Gain net (ou perte nette) 980 ⊙	

Autres titres et biens (Guide, nº 16F)

Actions — *Nombre d'actions*	*Raison sociale et catégorie d'actions*	*Gain (ou perte)*
Produit total	Gain net (ou perte nette) 982 ⊙	

Biens immeubles et biens amortissables—Ne pas inclure les pertes sur biens amortissables

Adresse ou désignation officielle	*Gain (ou perte)*
Produit total	Gain net (ou perte nette) 984 ⊙

• Si l'un ou plusieurs des biens décrits ci-dessus ont été acquis avant le Jour de l'évaluation, cocher ☐ 956

• Si l'un des biens décrits ci-dessus était votre résidence principale, cocher ☐ 957

Obligations, débentures, billets à ordre et autres biens

Valeur nominale	*Date d'échéance*	*Nom de l'émetteur*	*Gain (ou perte)*
Produit total 985		Gain net (ou perte nette) 986 ⊙	

Biens à usage personnel (description précise)

Gain seulement 987 ⊙

Biens personnels désignés (description précise)

REMARQUE: *Les pertes nettes sur des biens personnels désignés ne peuvent être déduites que des gains sur des biens personnels désignés.*

Soustraire: Pertes sur biens personnels désignés non déduites des années antérieures

Gain net seulement 988 ⊙

Feuillets de renseignements—Gains en capital (ou pertes, le cas échéant)	*Gains (ou pertes) sur titres canadiens*	*Autres gains (ou pertes)*
T3 Supplémentaire—«Gains en capital»	Case (F)	Case (F)
T3 Supplémentaire—«Pertes sur fonds réservé d'assureur»		Case (R)
T4PS Supplémentaire—«Gains (ou pertes) en capital»	Case (J)	Case (K)
T5 Supplémentaire—«Dividendes sur gains en capital»	Case (I)	
T600C—Gratification en espèces: obligations d'épargne du Canada (Guide, nº 9)		
Gain net (ou perte nette)	(A)	(B)

(A)+(B) = 991 ⊙

Réserves—*Ajouter:* Montant (s'il y a lieu) de la réserve de 1981 (Guide, nº 16G) ⊙

Total de tous gains nets (ou pertes nettes) de la colonne (5) 992 ⊙

Soustraire: Montant (s'il y a lieu) de la réserve de 1982 (Guide, nº 16G)

Total du gain (ou de la perte) en capital

Gains en capital imposables (pertes en capital déductibles)—La moitié du «Total du gain (ou de la perte) en capital» ci-dessus *(A inscrire à la ligne 17, page 1 de votre déclaration. Dans le cas d'une perte, le montant en page 1 de votre déclaration ne doit pas dépasser $2,000.)*

Schedule 3—Eligible Deductions Transferred from Spouse (Guide item 44)

- For use if you are claiming deductions which are transferable from your spouse.

A—Details of Spouse's Income

		$	c	$	c
Eligible dividends from taxable Canadian corporations, eligible interest income and eligible taxable capital gains (see Guide item 40)	1				
Subtract: Interest on money borrowed to earn eligible income	2				
	3			0	
Pension income eligible for the pension income deduction	4				
Old Age Security Pension	5				
All other income—please specify					
	6			0	
Total Income	7				
Subtract: Deductions from Total Income (please specify) – *Do not include 'Claim for Personal Exemptions', 'Other deductions from Net Income' or 'Interest on money borrowed to earn eligible income' (line 2 above).*					
	8			0	
Spouse's Net Income	9				

Is your spouse filing a 1982 Income Tax return? Yes ☐ No ☐ If 'No', attach your spouse's information slips.

B—Calculation of Eligible Deductions Transferred

Spouse's Age Exemption—If your spouse was 65 years of age or over, provide your spouse's date of birth ___ Day Month Year and claim $2,220	10		
Deduction if your spouse was totally blind at any time in the year or was, throughout any 12 month period ending in the year, necessarily confined for a substantial period of time each day to a bed or wheelchair, claim $2,220	11		
Spouse's Education Deduction—if your spouse was a student in full-time attendance at a designated educational institution in a qualified educational program, claim $50 for each month of attendance and attach your spouse's completed form T2202 or T2202A	12		
Interest, Dividends and Capital Gains Deduction and Pension Income Deduction			
Enter amount from line 3 or $1,000, whichever is less	13		
Enter amount from line 4 or $1,000, whichever is less	14		
Total of lines 13 and 14	15		
Basic Married Exemption enter $3,110	16		
Subtract: Married Exemption claimed (line 42 on page 2 of your return)—*if not claimed, enter zero*	17		
Excess *(line 16 minus line 17)*	18		
Claim the amount on line 15 or line 18, whichever is less	19		
Total Deductions *(add lines 10, 11, 12 and 19)*	20		
Subtract: Spouse's Net Income *(from line 9)*	21		
Less: Spouse's Basic Personal Exemption enter $3,560	22		
Excess *(line 21 minus line 22)—if line 22 is greater than line 21, enter zero*	23	0	
Eligible Deductions Transferred *(line 20 minus line 23)*—Please claim this amount on line 55 on page 2 of your return	24		

Annexe 3—Transfert de déductions admissibles entre conjoints (Guide, nº 44)

• À utiliser si vous demandez des déductions transférables de votre conjoint.

A—Détails sur le revenu du conjoint

		$	c	$	c
Dividendes admissibles provenant de corporations canadiennes imposables, revenus en intérêts admissibles et gains en capital imposables admissibles (Guide, nº 40)	1				
Soustraire: Intérêts sur l'argent emprunté pour gagner un revenu admissible	2				
	3			0	
Revenu de pensions donnant droit à la déduction pour revenu de pensions				4	
Pension de sécurité de la vieillesse				5	
Tous autres revenus—préciser					
	6			0	
Revenu total				7	
Soustraire: Déductions du revenu total (préciser)—*Ne pas inclure «Demande d'exemptions personnelles», ni «Autres déductions du revenu net», ni «Intérêts sur l'argent emprunté pour gagner un revenu admissible» (ligne 2 ci-dessus).*					
	8			0	
Revenu net du conjoint				9	

Votre conjoint produit-il une déclaration d'impôt sur le revenu pour 1982? Oui ☐ Non ☐
Si «non», annexer ses feuillets de renseignements.

B—Calcul du transfert des déductions admissibles

Exemption en raison d'âge du conjoint—si votre conjoint avait 65 ans ou plus, donnez sa date de naissance ____ (Jour) ____ (Mois) ____ (Année) et déduisez $2,220 — 10

Déduction accordée si votre conjoint était complètement aveugle à une date quelconque de l'année ou a été, pendant toute période de douze mois se terminant au cours de l'année, dans l'obligation de garder le lit ou de demeurer dans un fauteuil roulant pendant de longues périodes chaque jour—déduisez $2,220 — 11

Déduction relative aux études du conjoint—si votre conjoint suivait à plein temps un programme de formation admissible dans un établissement désigné, déduisez $50 par mois de fréquentation et joignez la formule T2202 ou T2202A remplie de votre conjoint — 12

Déduction pour intérêts, dividendes et gains en capital et déduction relative au revenu de pensions

Inscrire le montant à la ligne 3, jusqu'à concurrence de $1,000	13		
Inscrire le montant à la ligne 4, jusqu'à concurrence de $1,000	14		
Total des lignes 13 et 14	15		
Exemption de marié(e) de base inscrire $3,110	16		
Soustraire: Exemption de marié(e) demandée (ligne 42, page 2 de votre déclaration)—si vous ne l'avez pas demandée, inscrire zéro	17		
Excédent (ligne 16 moins ligne 17)	18		
Inscrire le moins élevé des montants de la ligne 15 et de la ligne 18			19

Total des déductions *(additionner les lignes 10, 11, 12 et 19)* — 20

Soustraire: Revenu net du conjoint *(ligne 9)*	21		
Moins: Exemption personnelle de base du conjoint inscrire $3,560	22		
Excédent *(ligne 21 moins ligne 22)—si la ligne 22 est supérieure à la ligne 21, inscrire zéro*	23	0	
Transfert de déductions admissibles *(ligne 20 moins ligne 23)*—Inscrire ce montant à la ligne 55, page 2 de votre déclaration			24

Schedule 4—Statement of Investment Income (Guide items 8 to 13)

State names of payers in appropriate areas and enclose any information slips received. If space below is insufficient attach statements.

A—Taxable Amount of Dividends from Taxable Canadian Corporations

Include amounts credited through banks, trust companies, brokers and estates.

1. **Dividends Eligible for Interest, Dividends and Capital Gains Deduction** (from Box (H) on T3 slips or Box (B) on T5 slips) — *do not include dividends received from a corporation not dealt with at arm's length* (Guide item 40)

	$	c	$	c	
Total dividends eligible for interest, dividends and capital gains deduction *(area E below)*					(A)

2. **Dividends Not Eligible for Interest, Dividends and Capital Gains Deduction** (from Box (I) on T3 slips or Box (F) on T5 slips) — *include dividends received from a corporation not dealt with at arm's length* (Guide item 40)

Total dividends not eligible for interest, dividends and capital gains deduction					
Taxable Amount of Dividends from Taxable Canadian Corporations *(Enter this amount on line 14 on page 1 of return)*					

B—Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction

Interest from Canada Savings Bonds,					
Other Bonds, and Trust, Bank or					
other Deposits (specify)					
Interest from Mortgages, Notes and other					
Securities *(except interest received from a related*					
person and from a partnership by a partner)					
Eligible Annuity Payments (Guide item 10)					
Total Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction *(area E below)*					(B)

C—Other Investment Income Not Eligible for Interest, Dividends and Capital Gains Deduction

Other Canadian Investment Income (specify)					
Interest and Other Investment					
Income from Foreign Sources					
Total Other Investment Income Not Eligible for Interest, Dividends and Capital Gains Deduction					
Total Interest and Other Investment Income *(Enter on line 15 on page 1 of your return)*					

D—Carrying Charges (Guide item 28A)

Interest on money borrowed to earn Investment Income eligible for Interest, Dividends and Capital Gains Deduction		
Interest on money borrowed to earn other Investment Income		
Management or Safe Custody Fees		
Safety Deposit Box Charges		
Accounting Fees		
Investment Counsel Fees		
Other *(please specify)*		
Total Carrying Charges *(Enter this amount as 'Other deductions' on line 39 on page 2 of your return)*		(C)

E—Calculation of Interest, Dividends and Capital Gains Deduction (Guide item 40)

Total dividends eligible for interest, dividends and capital gains deduction *(amount (A) above)*		
Total interest from Canadian sources eligible for interest, dividends and capital gains deduction *(amount (B) above)*		
Eligible Taxable Capital Gains		
One-half of the Gains included in the amounts on lines 978, 980 and in amount (A) in the "Information Slips" area on Schedule 2 *(for the purpose of this calculation, capital losses should be excluded from these amounts)*		
Total of above three amounts		(D)
Subtract: Interest on money borrowed to earn income eligible for this deduction (Guide item 28A)		
Net amount eligible for interest, dividends and capital gains deduction		(E)
Interest, Dividends and Capital Gains Deduction *(Enter $1,000 or amount (E), whichever is less, on line 51 on page 2 of your return)*		

Annexe 4—État des revenus de placements (Guide, nos 8 à 13)

Inscrire le nom des payeurs aux endroits appropriés et annexer tous les feuillets de renseignements reçus. Si l'espace est insuffisant, annexer des états.

A—Montant imposable des dividendes de corporations canadiennes imposables

Inclure les montants crédités par les banques, les compagnies de fiducie, les courtiers et les successions.

1. **Dividendes donnant droit à la déduction pour intérêts, dividendes et gains en capital**—(selon case (H) des feuillets T3 ou case (B) des feuillets T5)
Ne pas inclure les dividendes reçus d'une corporation avec laquelle vous aviez un lien de dépendance (Guide, nº 40)

	$	c	$	c	
Total des dividendes donnant droit à la déduction pour intérêts, dividendes et gains en capital *(section E ci-dessous)*			▷		(A)

2. **Dividendes ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital**—(selon case (I) des feuillets T3 ou case (F) des feuillets T5)—*Inclure les dividendes reçus d'une corporation avec laquelle vous aviez un lien de dépendance* (Guide, nº 40)

Total des dividendes ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital			▷		
Montant imposable des dividendes de corporations canadiennes imposables *(à inscrire à la ligne 14, page 1 de la déclaration)*					

B — Intérêts de source canadienne donnant droit à la déduction pour intérêts, dividendes et gains en capital

Intérêts d'obligations d'épargne du Canada, d'autres obligations, de dépôts en fiducie ou en banque et d'autres dépôts (préciser)					
Intérêts d'hypothèques, de billets et d'autres titres *(sauf les intérêts reçus d'une personne avec qui vous êtes lié ou reçus d'une société par un associé)*					
Arrérages de rente admissibles (Guide, nº 10)					
Total des intérêts de source canadienne donnant droit à la déduction pour intérêts, dividendes et gains en capital *(section E ci-dessous)*			▷		(B)

C — Autres revenus de placements ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital

Autres revenus de placements au Canada (préciser)					
Intérêts et autres revenus de placements de sources étrangères					
Total des autres revenus de placements ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital			▷		
Total des intérêts et autres revenus de placements *(à inscrire à la ligne 15, page 1 de la déclaration)*					

D — Frais financiers (Guide, nº 28A)

Intérêts sur l'argent emprunté pour gagner un revenu de placements donnant droit à la déduction pour intérêts, dividendes et gains en capital					
Intérêts sur l'argent emprunté pour gagner un autre revenu de placements					
Frais de gestion ou de garde en dépôt					
Frais de case de coffre-fort					
Frais de comptabilité					
Honoraires de conseillers en placements					
Autres *(préciser)*					
Total des frais financiers *(à inscrire à la ligne 39, «Autres déductions», page 2 de la déclaration)*					(C)

E — Calcul de la déduction pour intérêts, dividendes et gains en capital (Guide, nº 40)

Total des dividendes donnant droit à la déduction pour intérêts, dividendes et gains en capital *(montant (A) ci-dessus)*					
Total des intérêts de source canadienne donnant droit à la déduction pour intérêts, dividendes et gains en capital *(montant (B) ci-dessus)*					
Gains en capital imposables admissibles ½ des gains inclus dans les montants des lignes 978 et 980 et dans le montant (A) de la section «Feuillets de renseignements» de l'Annexe 2 *(Aux fins du présent calcul, ne pas inclure les pertes en capital dans ces montants.)*					
Total des trois montants ci-dessus					(D)
Soustraire: Intérêts sur l'argent emprunté pour gagner un revenu donnant droit à cette déduction (Guide, nº 28A)					
Montant net donnant droit à la déduction pour intérêts, dividendes et gains en capital					(E)
Déduction pour intérêts, dividendes et gains en capital *(Inscrire le montant (E), jusqu'à concurrence de $1000, à la ligne 51, page 2 de la déclaration.)*					

Schedule 5—Child Care Expenses (Guide item 26)

- Child care expenses can be claimed only if you are reporting: income from employment; income from self-employment; adult training allowances; or a research or similar grant.
- Expenses must have been incurred and paid in 1982 for care in Canada. People living outside Canada *who are deemed to be resident in Canada* may also be eligible to claim child care expenses.
- Receipts are not required to be filed with the return but must be retained for examination on request.
- Alimony, separation or child maintenance payments paid to your estranged spouse should not be claimed on this schedule. (See Guide item 28D.)

Parent Status (Check (✓) the applicable box)

1 ☐ Working Mother (deductible from mother's income only)

2 ☐ Father who was single, a widower, divorced or separated (see 'C-Father Limitation' below)

3 ☐ Father whose wife was infirm or in an institution (see 'C-Father Limitation' below)

Children for whom expenses are claimed

Claim only for a child born in 1968 or later unless the child was infirm.

Name of child	*Date of birth of child* Day	Month	Year	*If born earlier than 1968, state nature of infirmity*	*If expenses relate to stay in boarding school or camp, state number of weeks stay*

Payments for care of the children listed

Do **not** include payments made to a relative born in 1961 or later or payments made to a person claimed as a dependant by you or by your spouse. Provide details below of individuals or organizations to whom payments were made. ***If payments were made to a boarding school or camp, do not include any part of such payments that is in excess of $30 per week per child.***

Name	*Address*	*Individual's Social Insurance Number*	*Amount* $	¢
		***Total Payments**		

Limitations on amounts that may be claimed as a deduction

A – Income Limitation – Earned Income (the sum of your income from employment, including tips and gratuities; net self-employed income, excluding losses; adult training allowances, taxable portion of scholarships, bursaries, fellowships and other similar awards, and net research grants) $ ¢

2/3 of the above Earned Income is: **Limitation A** $ ¢

B – Family Limitation – $1,000 x the number of children listed above—maximum $4,000

Subtract: In the case of a working mother, any amount claimed by her husband in respect of a period when she was infirm or in an institution

Limitation B

C – Father Limitation – Applicable to a father who was single, a widower, divorced or *separated pursuant to a written agreement or a court order*, and who had custody and control of the children, or to a father whose wife was infirm or in an institution for a period of not less than two weeks. If the wife was infirm a certificate from the attending physician must be attached stating the duration of the infirmity.

$30 x the number of children listed above—maximum $120

Multiply by the number of weeks wife was infirm or in an institution or father was single, a widower, divorced or separated X

Limitation C

Allowable deduction for child care expenses

Claim the **least** of: 'Total Payments', or
Limitation A, or
Limitation B, or
Limitation C (if applicable).

Allowable deduction *(Please enter this amount on line 37 on page 2 of your return)*

Annexe 5—Frais de garde d'enfants (Guide, nº 26)

- Vous ne pouvez déduire de frais de garde d'enfants que si vous déclarez un revenu d'emploi, un revenu d'un travail indépendant, des allocations de formation des adultes, une subvention de recherches ou une subvention semblable.
- Les frais de garde doivent avoir été supportés et payés en 1982 pour la garde d'enfants au Canada. Les personnes qui vivent à l'étranger et *qui sont considérées comme des résidents du Canada* peuvent également avoir droit à la déduction des frais de garde d'enfants.
- Il n'est pas nécessaire de joindre les reçus à la déclaration, mais il faut pouvoir les produire sur demande.
- Vous ne pouvez déduire dans cette annexe la pension alimentaire, l'allocation de séparation ou celle d'entretien des enfants versée à votre conjoint après la séparation. (Guide, nº 28D)

Situation du père ou de la mère (Cocher (√) la case appropriée.)

1 ☐ Mère qui travaille (déductibles seulement du revenu de la mère)

2 ☐ Père célibataire, veuf, divorcé ou séparé (Voir «C—Limite: père»)

3 ☐ Père dont la femme était atteinte d'incapacité ou a séjourné dans un établissement (Voir «C—Limite: père»)

Enfants visés par la déduction

Ne déclarer que les enfants nés en 1968 ou après, à moins qu'ils n'aient été infirmes.

Nom de l'enfant	*Date de naissance de l'enfant* Jour	Mois	Année	*S'il est né avant 1968, indiquer la nature de l'infirmité.*	*Si les frais ont trait à un séjour dans un pensionnat ou une colonie de vacances, indiquer le nombre de semaines passées à cet endroit.*

Sommes versées pour la garde des enfants visés par la déduction

Ne pas compter les sommes versées à un parent né en 1961 ou après, ni les sommes versées à une personne déclarée à charge par vous ou votre conjoint. Fournir ci-après les précisions sur les organisations ou les particuliers auxquels vous avez effectué de tels paiements. **** Si les sommes ont été versées à un pensionnat ou à une colonie de vacances, ne pas inscrire plus de $30 par semaine, par enfant.***

Nom	*Adresse*	*Nº d'assurance sociale du particulier*	*Somme* $	¢
		***Total des paiements**		

Limites des montants déductibles

A—Limite: revenu—Revenu gagné (le total de vos revenus d'emploi, y compris pourboires et gratifications; revenu net d'un travail indépendant, pertes exclues; allocations de formation des adultes; partie imposable de bourses d'études, d'entretien ou de perfectionnement *(fellowship)* ou d'autres allocations du même genre, ainsi que les montants nets de subventions de recherches) $ ¢

2/3 du «Revenu gagné» **Limite A** $ ¢

B—Limite: famille—$1,000 x nombre d'enfants inscrits ci-dessus—maximum $4,000

Moins: Dans le cas d'une mère qui travaille, tout montant déduit par son mari à l'égard d'une période où elle était atteinte d'incapacité ou a été dans un établissement

Limite B

C—Limite: père — S'applique à un père célibataire, veuf, divorcé ou *séparé aux termes d'un accord écrit ou d'une ordonnance du tribunal* qui assurait la garde et la surveillance des enfants, ou à un père dont la femme a été atteinte d'incapacité ou a séjourné dans un établissement pendant une période d'au moins 2 semaines. Dans le cas d'une incapacité, annexer un certificat délivré par le médecin traitant, ce certificat devant indiquer la durée de l'incapacité.

$30 x nombre d'enfants inscrits ci-dessus—maximum $120

Multiplier par le nombre de semaines d'incapacité de la femme ou de son séjour dans un établissement ou le nombre de semaines pendant lesquelles le père était célibataire, veuf, divorcé ou séparé. x

Limite C

Montant déductible pour frais de garde d'enfants

Déduire **le moins élevé** des montants suivants: Le «Total des paiements»,
la limite A,
la limite B ou
la limite C (s'il y a lieu)

Montant déductible *(Inscrire ce montant à la ligne 37, page 2 de votre déclaration)*

Schedule 6—Additional Personal Exemptions (Guide items 31 to 36)

For use if you are claiming:

(a) equivalent to married exemption, or
(b) exemption for dependants other than spouse and children.

- Net income of your dependants includes Old Age Security Pension, Guaranteed Income Supplement and Spouse's Allowance, Canada or Quebec Pension Plan benefits, Unemployment Insurance benefits and certain other payments. (See Guide Item 31).
- If you were married and not separated from your spouse you cannot claim the Equivalent to Married Exemption.
- Ensure that the applicable Family Allowance payments in respect of each dependant claimed are reported on line 12 on page 1 of your return.

Equivalent to Married Exemption

Single, divorced, separated or widow(er) and supported a relative in 1982

If your marital status changed in 1982, please give date of change _____ *Day* _____ *Month*

Exemption may be claimed for a relative living with you and who was wholly dependent on you, or on you and others. (You may claim here **only** if it has been agreed that no other person will claim for the same dependant or in respect of the same dependent.) If the address of a dependant differed from yours while attending school, provide the address where the dependant normally resides during the non-school portion of the year.

Did you maintain the dependant resided? Yes ☐ No ☐
Did you reside in the dependant resided? Yes ☐ No ☐
The answer to both of the above questions must be 'Yes' to claim this exemption.

If applicable, check ✓ and claim item 1 or 2.

☐ 1. Supported relative whose net income was not over $550. *Provide 'Details of Dependant' below and claim $3,110. $ c

☐ 2. Supported relative whose net income was over $550 but not over $3,660. $ c

3,660 00

Subtract: dependant's net income

*Provide 'Details of Dependant' below and claim

*Details of Dependant

Name _____ *Relationship to you* _____

Address _____ *Date of birth* _____ *Day* *Month* *Year*

Exemption for Other Dependants Resident in Canada

(A) Parents, Grandparents, Brothers or Sisters (including in-laws)
(B) Aunts or Uncles (including in-laws)

Provide details below and claim actual amount spent in 1982 in support of each dependant but not exceeding the allowable maximum determined according to the dependant's age and net income, as follows:

Born in 1965 or later —If net income was not over $2,320, maximum claim is $670.
—If net income was over $2,320 but not over $3,660, maximum claim is $670 **minus one-half** the amount by which the net income exceeds $2,320.

Born in 1964 or earlier—If net income was not over $2,440, maximum claim is $1,220.
—If net income was over $2,440 but not over $3,660, maximum claim is $1,220 **minus** the amount by which the net income exceeds $2,440.

If any other person has also contributed to the support of a dependant listed here, the combined amount claimed by you and such other person must not exceed the maximum amount determined as above. No claim may be made here for (a) a dependant born in 1960 or earlier who is not mentally or physically infirm (unless that dependant is a brother or sister in full-time attendance at a school or university) or (b) a dependant in respect of whom you have claimed the equivalent to married exemption.

Dependants (1) Family or Last Name / Usual First Name / Address	Date of Birth Day	Month	Year	Relationship to you	*Net income in 1982 $	Amount spent by you in support of dependant $	If born in 1960 or earlier state whether infirm or state school attended
(2) Family or Last Name / Usual First Name / Address							

*Includes Old Age Security and Guaranteed Income Supplement for dependants born in 1917 or earlier. If not received, state reason:

_____ _____

Total of Additional Personal Exemptions *(Please enter this amount on line 44 on page 2 of your return)*

Annexe 6—Exemptions personnelles supplémentaires (Guide, nos 31 à 36)

À utiliser si vous demandez:

a) l'équivalent de l'exemption de marié(e) ou
b) une exemption pour des personnes à charge autres que le conjoint et les enfants.

- Le revenu net des personnes à votre charge comprend la pension de sécurité de la vieillesse, le supplément de revenu garanti et l'allocation de conjoint, les prestations du Régime de pensions du Canada ou du Régime de rentes du Québec, les prestations d'assurance-chômage et certains autres paiements. Voir le nº 31 du Guide.
- Une personne mariée non séparée de son conjoint ne peut pas demander l'équivalent de l'exemption de marié(e).
- Assurez-vous d'inscrire à la ligne 12, page 1 de votre déclaration, les allocations familiales pour chaque enfant déclaré à charge.

Équivalent de l'exemption de marié(e)

Célibataire, divorcé(e), séparé(e) ou veuf (veuve) et soutien d'un parent en 1982

Si votre état civil a changé en 1982, veuillez indiquer la date du changement _____ (*Jour*) _____ (*Mois*)

Vous pouvez demander l'exemption à l'égard d'un parent qui habitait avec vous et qui était entièrement à votre charge ou à votre charge et à la charge d'autres personnes. (Vous ne pouvez demander l'exemption que s'il a été convenu que personne d'autre ne la demanderait pour la même personne à charge ou relativement au même logement.) Si l'adresse d'une personne à charge différait de la vôtre au cours de l'année scolaire, donnez son adresse habituelle pour la période de l'année où elle ne fréquentait pas l'école.

Teniez-vous le logement où demeurait la personne à charge? Oui ☐ Non ☐

Habitiez-vous le logement où demeurait la personne à charge? Oui ☐ Non ☐

Pour demander cette exemption, vous devez répondre «Oui» aux deux questions.

S'il y a lieu, cocher ✓ et demander le numéro 1 ou le numéro 2.

☐ 1. Soutien d'un parent dont le revenu net n'a pas dépassé $550. *Donner ci-après les «Précisions sur la personne à charge» et inscrire $3,110. $ c

☐ 2. Soutien d'un parent dont le revenu net se situait entre $550 et $3,660. $ c

3660 00

Soustraire: Revenu net de la personne à charge _____

*Donner ci-après les «Précisions sur la personne à charge» et inscrire _____

*** Précisions sur la personne à charge**

Nom _____ *Lien de parenté avec vous* _____

Adresse _____ *Date de naissance* _____ (*Jour Mois Année*)

Exemption pour autres personnes à charge résidant au Canada

(A) Père, mère, grands-parents, frères ou sœurs (et ceux du conjoint)
(B) Tantes ou oncles (et ceux du conjoint)

Donner ci-après les précisions demandées et déduire le montant réel dépensé en 1982 pour subvenir aux besoins de chaque personne à charge, sans dépasser le maximum autorisé d'après l'âge et le revenu net de la personne à charge, de la façon suivante:

Née en 1965 ou après—Si le revenu net n'était pas supérieur à $2,320, la déduction maximale est de $670.
—Si le revenu net se situait entre $2,320 et $3,660, la déduction maximale est de $670 moins la moitié de la partie du revenu net qui dépasse $2,320.

Née en 1964 ou avant—Si le revenu net n'était pas supérieur à $2,440, la déduction maximale est de $1,220.
—Si le revenu net se situait entre $2,440 et $3,660, la déduction maximale est de $1,220 moins la partie du revenu net qui dépasse $2,440.

Si quelqu'un d'autre a aidé à subvenir aux besoins d'une personne à charge inscrite ici, l'exemption globale demandée par vous et cette autre personne ne doit pas dépasser le montant maximal établi de la façon exposée ci-dessus. Aucune déduction ne peut être demandée ici pour a) une personne à charge née en 1960 ou avant qui n'est pas atteinte d'infirmité physique ou mentale (à moins que cette personne à charge ne soit un frère ou une sœur qui fréquente l'école ou l'université à plein temps) ou b) une personne à charge pour laquelle vous avez demandé l'équivalent de l'exemption de marié(e).

Personnes à charge	*Date de naissance* (Jour Mois Année)	*Lien de parenté avec vous*	**Revenu net en 1982* $	*Somme que vous avez dépensée pour le soutien de la personne à charge* $	*Si elle est née en 1960 ou avant, dites si elle était infirme ou indiquez l'école fréquentée*
(1) Nom de famille					
Prénom usuel					
Adresse					
(2) Nom de famille					
Prénom usuel					
Adresse					

*Comprend la sécurité de la vieillesse et le supplément de revenu garanti pour les personnes à charge nées en 1917 ou avant. Si une telle personne n'en a pas reçu, indiquer la raison: _____

Total des exemptions personnelles supplémentaires *(à inscrire à la ligne 44, page 2 de votre déclaration)* _____

Schedule 7—Statement of Real Estate Rentals (Guide item 14)

For the period _____ to _____

If space below is insufficient please attach a statement.

Gross Rents	Address of Property	Number of Rental Units (Guide item 14A)	$	¢
	Gross Rents *(Please enter this amount on line 83 on page 1 of your return)*			

Expenses	$	¢		
Property Taxes				
Maintenance and Repairs				
Interest				
Insurance				
Light, Heat and Water				
Advertising				
Other—please specify				
Total Expenses				
Subtract: Portion applicable to personal residence				
Expenses *(Subtract from 'Gross Rents')*				
Net Income before Capital Cost Allowance				
Subtract: Capital Cost Allowance*				
Net Income from Real Estate Rentals *(Please enter this amount on line 16 on page 1 of your return)* **				

*A loss may normally not be created nor increased by Capital Cost Allowance.
Do not claim Capital Cost Allowance for any property, or the portion thereof, in which you reside.

**If a partnership or if you own the property jointly, enter only your share on line 16 on page 1 of your return.

Schedule 8—Capital Cost Allowance (Depreciation) (Guide items 14C and 15)

If space below is insufficient please attach a statement.

A farmer or fisherman may in certain circumstances claim Capital Cost Allowance (Depreciation) by a special "straight line" method. Full details are contained in the 1982 income tax guides for farmers and fishermen.

A person not using the "straight line" method, should complete the schedule below in accordance with the following notes:

(a) Assets must be grouped into classes and the allowance is based on the cost of all assets in the class, less the amounts allowed in previous years as Capital Cost Allowance on the assets. Use a separate line for each prescribed class of property.

(b) Do not include the cost of land in column (3).

(c) The amount to be included in column (4) in respect of any asset disposed of should not exceed the 'Capital Cost' of the asset. If proceeds of disposition of a depreciable property exceed the greater of the capital cost of the property and its fair market value on December 31, 1971, this excess must be shown on Schedule 2.

(d) For information concerning the application of terminal losses, refer to Guide item 15.

(e) Please attach statements giving details of the amounts entered in columns (3) and (4) including the kind of asset and the cost or proceeds of disposal, as the case may be.

(f) Please enter in column (8) the rate you wish to use, not exceeding the maximum rate prescribed, and apply that rate to the amount in column (7). The maximum rate need not be claimed if it is not to your advantage to do so.

(1) Class No.	(2) Undepreciated Capital Cost at Beginning of 1982 (Col. (8) of 1981 schedule)	(3) Cost of Additions during 1982	(4) Proceeds of Disposal during 1982 (see note (c) above)	(5) Col. (2) plus Col. (3) less Col. (4)	(6) Deduct ½ of the amount, if any, by which Col. (3) exceeds Col. (4). If Col. (4) exceeds Col. (3), enter NIL.	(7) Col. (5) minus Col. (6)	(8) Rate %	(9) Capital Cost Allowance for 1982 (Col. (8) X Col. (7))	(10) Undepreciated Capital Cost at End of 1982 (Col. (5) minus Col. (9))
							Total		

If claiming Capital Cost Allowance on classes 31 and 32, enter the Certificate Number from form CMHC 1925. _____

Annexe 7—État des loyers de biens immeubles (Guide, nº 14)

Pour la période du _____ au _____

Si l'espace est insuffisant, annexez un état.

Loyers bruts	Adresse de la propriété	Nbre d'unités de location (Guide, nº 14A)	$	c
	Loyers bruts *(inscrire ce montant à la ligne 83, page 1 de la déclaration)*			

Dépenses	$	c
Impôts fonciers		
Entretien et réparations		
Intérêts		
Assurances		
Éclairage, chauffage, eau		
Annonces		
Autres (préciser)		
Total des dépenses		
Soustraire: Dépenses se rapportant à la résidence personnelle		
Dépenses *(à soustraire des «Loyers bruts»)*		
Revenu net avant la déduction pour amortissement		
Soustraire: Déduction pour amortissement*		
Revenu net de location de biens immeubles *(à inscrire à la ligne 16, page 1 de la déclaration)* **		

*La déduction pour amortissement visant des immeubles ne peut normalement ni créer ni augmenter une perte. Ne déduisez pas d'amortissement pour l'immeuble, ou partie d'immeuble, qui vous sert de résidence personnelle.

**Dans le cas d'une société ou d'un bien possédé en commun, inscrivez seulement votre part à la ligne 16 de la page 1 de la déclaration.

Annexe 8—Déduction pour amortissement (Guide, nos 14C et 15)

Si l'espace est insuffisant, annexez un état.

Dans certains cas, un agriculteur ou un pêcheur peut demander une déduction pour amortissement selon la méthode spéciale de l'«amortissement linéaire». Les guides d'impôt sur le revenu des agriculteurs et des pêcheurs de 1982 renferment tous les détails à ce sujet.

Une personne qui n'utilise pas la méthode de l'«amortissement linéaire» doit remplir le tableau ci-dessous conformément aux indications suivantes:

a) Les biens doivent être groupés en catégories, et l'amortissement doit être établi en fonction du coût de tous les biens dans la catégorie, moins les sommes déduites au cours des années antérieures à titre d'amortissement de ces biens. Utilisez une ligne distincte pour chaque catégorie prescrite de biens.

b) N'incluez pas le coût d'un fonds de terre à la colonne (3).

c) La somme à inscrire à la colonne (4) relativement à tout bien dont il a été disposé ne doit pas excéder le «coût en capital» de ce bien. Si le produit de la disposition d'un bien amortissable est supérieur au coût en capital ou à la juste valeur marchande du bien au 31 décembre 1971, selon celui de ces deux montants qui est le plus élevé, l'excédent doit être inscrit à l'Annexe 2.

d) Le nº 15 du Guide renferme des renseignements sur les pertes finales.

e) Annexez des états pour donner le détail des sommes inscrites aux colonnes (3) et (4), y compris le genre de bien et le coût ou le produit de la disposition, selon le cas.

f) Inscrivez à la colonne (8) le taux que vous désirez utiliser, sans excéder le taux maximal prescrit, et appliquez ce taux au montant de la colonne (7). Vous n'êtes pas obligé d'appliquer le taux maximal si cela n'est pas avantageux pour vous.

(1) Nº de catégorie	(2) Fraction non amortie du coût en capital au début de 1982 (Col. (8) du tableau de 1981)	(3) Coût des additions en 1982	(4) Produit des dispositions en 1982 (Voir c) ci-dessus)	(5) Col. (2) plus col. (3) moins col. (4)	(6) Inscrivez la moitié de l'excédent de col. (3) sur col. (4). Si col. (4) excède col. (3), inscrivez NÉANT.	(7) Col. (5) moins col. (6)	(8) Taux %	(9) Déduction pour amortissement de 1982 (Col. (8) x col. (7))	(10) Fraction non amortie du coût en capital à la fin de 1982 (Col. (5) moins col. (9))
							Total		

Si l'on demande une déduction pour amortissement à l'égard des catégories 31 et 32, inscrire le numéro de certificat qui figure sur la formule CMHC 1925. _____

Schedule 9—Medical Expenses — Attach receipts (Guide item 38)

Period covered by claim: From _____ 198__ To _____ 198__

Date of payment Day	Month	Year	Name of patient	Amount paid $	¢

Premiums paid to a private health services plan for the period ending in 1982 — $ ¢

- by your employer –
- by yourself (receipts are not required to be filed) – – – – – – – – – – – – – – –

Total amount of premiums paid in the period covered by the claim ◊

Total Medical Expenses *(Please enter this amount on line 48 on page 2 of your return and calculate the allowable portion.)*

If the patient was other than a dependant who is included in your claim for personal exemptions (Guide item 38), provide the following details concerning that person:

Name _____ *Relationship to you* _____

Address _____ *Net income in 1982* $ _____

Schedule 10—Child Tax Credit (Guide item 59)

- Only the recipient *(usually the mother)* of Family Allowance for an eligible child may claim this credit.
- If you were single, separated, divorced or widowed at the end of 1982, enter zero at line 3 below.
- If you were married at the end of the year, the person you were married to must:
  (a) enter his/her net income *(while married)* at line 3 below, and
  (b) complete and sign the "Certification by Spouse".

		$	¢
Number of Eligible Children (from Box (F) on TFA1 slip)—*attach copy of TFA1 slip* X $343.00	1		

Calculation of Family Income

		$	¢
My Net Income (line 41 on page 2 of my return)	2		
My spouse's Net Income (line 41 on my spouse's return—*if negative, enter zero*)	3		
Add lines 2 and 3	4		
Subtract: Family Income Base	5	26,330	00
Family Income in excess of Base amount *(If negative, enter zero)*	6		
Enter: 5% of line 6	7		
Child Tax Credit (*Enter this amount on line 78 on page 4 of your return—if negative, enter zero*) line 1 minus line 7	8		

Certification by Spouse

I hereby certify that the Net Income reported at line 3 above is my true and correct Net Income for the year.

Date _____ Signature _____

I will ☐ will not ☐ be filing a 1982 Individual Income Tax Return.

Annexe 9—Frais médicaux — Annexer les reçus (Guide, nº 38)

Période visée par la demande: Du _____ 198__ au _____ 198__

Date du paiement Jour	Mois	Année	*Nom du patient*	*Montant payé* $	¢

Primes versées à un régime privé d'assurance-maladie pour la période se terminant en 1982 — $ ¢

- par votre employeur _____
- par vous-même (il n'est pas nécessaire de fournir les reçus) _____

Total des primes versées dans la période visée par la demande _____

Total des frais médicaux *(Inscrire ce montant à la ligne 48, page 2 de votre déclaration, et calculer la fraction déductible.)* _____

Si le patient n'était pas une personne à charge mentionnée dans votre demande d'exemptions personnelles (Guide, nº 38), donnez les renseignements suivants à son sujet:

Nom _____ *Lien de parenté avec vous* _____

Adresse _____ *Revenu net en 1982* $ _____

Annexe 10—Crédit d'impôt pour enfants (Guide, nº 59)

- Seul le bénéficiaire *(habituellement la mère)* des allocations familiales pour un enfant admissible peut demander ce crédit.
- Si vous étiez célibataire, séparé(e), divorcé(e) ou veuf(veuve) à la fin de 1982, inscrivez zéro à la ligne 3 ci-dessous.
- Si vous étiez marié(e) à la fin de l'année, votre conjoint doit:
  a) indiquer son revenu net *(pendant le mariage)* à la ligne 3 ci-dessous et
  b) remplir et signer la section «Attestation du conjoint».

		$	¢
Nombre d'enfants admissibles (selon case (F) du feuillet TFA1)—*joindre copie du feuillet TFA1* 901	X $343.00 1		

Calcul du revenu familial

		$	¢
Mon revenu net (ligne 41, page 2 de ma déclaration)	2		
Revenu net de mon conjoint (ligne 41, déclaration de mon conjoint—*si le montant est négatif, inscrire zéro*) 902	3		
Total des lignes 2 et 3	4		
Moins: Revenu familial de base	5	26,330	00
Revenu familial excédant le montant de base (*si le montant est négatif, inscrire zéro*)	6		

Calculer 5% de la ligne 6 — 7 _____

Crédit d'impôt pour enfants *(Inscrire le résultat à la ligne 78, page 4 de votre déclaration—si le montant est négatif, inscrire zéro)* Ligne 1 moins ligne 7 — 8 _____

Attestation du conjoint

J'atteste par les présentes que le revenu net déclaré à la ligne 3 ci-dessus est le montant vrai et exact de mon revenu net pour l'année.

Date _____ Signature _____

Je produirai ☐ ne produirai pas ☐ la déclaration d'impôt sur le revenu des particuliers pour 1982.